MODERATING ROLE OF TRUST ON RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND PERFORMANCE OF AGRICULTURAL COOPERATIVE IN NORTH-WESTERN NIGERIA

By

IBRAHIM MOHAMMED UMAR

Thesis Submitted to the School of Graduate Studies, University Putra Malaysia in fulfilment of the requirements for the Doctor of Philosophy

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DEDICATION

The thesis is dedicated to my country (Nigeria) for sponsorship through Tertiary Education Trust Fund (TETFUND) to fulfill my education career, my supervisory committee for their patient to guide me through the learning process, as well as my parent and families for their moral support.

Abstract of thesis presented to the Senate of Universiti Putra Malaysia in fulfilment of the requirement for the degree of Doctor of Philosophy

MODERATING ROLE OF TRUST ON RELATIONSHIP BETWEEN CORPORATE GOVERNANCE AND PERFORMANCE OF AGRICULTURAL COOPERATIVES IN NORTH-WESTERN NIGERIA

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July 2023

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For more than 50 decades, agriculture was the main source of economic activity for most rural communities in Nigeria. The sector provides employment opportunities for about 70% of the population; it serves as the means of livelihood for many communities. Despite the considerable global technological advancement in farming techniques and changes in the modern value chain, the sector reveals major limitations in Nigeria. Several policies by different administrations aimed to revive the sector through agricultural cooperative societies reveal low performance due to corrupt practices and mistrust which bedevilled the sector. The study examines the direct relationship between corporate governance, corporate social responsibility, accountability, communication, cohesion, reciprocity, external group, trust, and performance. The moderation role of trust between interacting variables in the model was also examined. Furthermore, mixed of quantitative and qualitative approach were adopted by means of concurrent triangulation design. The study distributed 390 questionnaires to agricultural cooperative farmers, however only 384 were usable for analysis. Structural equation modelling (SEM) Partial Least Square modelling was used to analyse the quantitative survey questionnaire, while Atlas.ti software was used to analyse 7 open ended qualitative questions attached for complementary purpose. The finding reveals that the relationship between corporate social responsibility (CSR), reciprocity, trust and performance, corporate governance, accountability, communication and performance is supported, while cohesion and external groups are not supported. The moderation result reveals that the relationship between corporate governance, accountability, communication, and external groups is supported, while reciprocity, cohesion, corporate social responsibilities (CSR) and performance are not supported. The study indicated how the social capital theory (SCT) and other relevant constructs could be integrated to improve agricultural cooperative performance. Among limitations of the study, data collection suffered drawbacks due to the Corona virus pandemic, which slightly changed the timeframe.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Doktor Falsafah

PERANAN AMANAH SEBAGAI MODERATOR TERHADAP HUBUNGAN ANTARA TADBIR URUS KORPORAT DENGAN PRESTASI KOPERASI PERTANIAN DI UTARA-BARAT NIGERIA

Oleh

IBRAHIM MOHAMMED UMAR

Julai 2023

Pengerusi : Profesor Madya Hasri bin Mustafa@ Abdul Razak, PhD
Sekolah : Perniagaan dan Ekonomi

Selama lebih daripada 50 dekad, pertanian merupakan sumber utama aktiviti ekonomi bagi kebanyakan komuniti luar bandar di Nigeria. Sektor ini menyediakan peluang pekerjaan untuk kira-kira 70% daripada penduduk; ia berfungsi sebagai sumber kehidupan bagi banyak masyarakat. Walaupun kemajuan teknologi global yang ketara dalam teknik pertanian dan perubahan dalam rantaian nilai moden, sektor ini mendedahkan batasan utama di Nigeria. Beberapa dasar oleh pentadbiran berbeza bertujuan untuk memulihkan sektor melalui koperasi pertanian mendedahkan prestasi rendah akibat amalan rasuah dan ketidakpercayaan yang menjejaskan sektor itu. Kajian ini mengkaji hubungan langsung antara tadbir urus korporat, tanggungjawab sosial korporat, akauntabiliti, komunikasi, perpaduan, timbal balik, kumpulan luaran, kepercayaan, dan prestasi. Peranan penyederhanaan kepercayaan antara pembolehubah berinteraksi dalam model juga telah diteliti. Tambahan pula, pendekatan campuran kuantitatif dan kualitatif telah diguna pakai melalui reka bentuk triangulasi serentak. Kajian itu mengedarkan 390 soal selidik kepada petani koperasi pertanian, namun hanya 384 yang boleh digunakan untuk analisis. Pemodelan persamaan struktur (SEM) Pemodelan Separa Least Square digunakan untuk menganalisis soal selidik tinjauan kuantitatif, manakala perisian Atlas.ti digunakan untuk menganalisis 7 soalan kualitatif terbuka yang dilampirkan untuk tujuan pelengkap. Dapatan ini mendedahkan bahawa hubungan antara tanggungjawab sosial korporat (CSR), timbal balik, kepercayaan dan prestasi, tadbir urus korporat, akauntabiliti, komunikasi dan prestasi disokong, manakala perpaduan dan kumpulan luar tidak disokong. Keputusan penyederhanaan mendedahkan bahawa hubungan antara tadbir urus korporat, akauntabiliti, komunikasi dan kumpulan luar disokong, manakala timbal balik, perpaduan, tanggungjawab sosial korporat (CSR) dan prestasi tidak disokong. Kajian itu menunjukkan bagaimana teori modal sosial (SCT) dan konstruk lain yang berkaitan boleh disepadukan untuk meningkatkan prestasi koperasi pertanian. Di antara batasan kajian, pengumpulan data mengalami kelemahan akibat pandemik virus Corona, yang mengubah sedikit jangka masa.

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I am also indebted to my nation (Nigeria) for providing me with financial support through the Tertiary Education Training Fund (TETFUND), my State Jigawa State, as well as my place of work, Jigawa State Polytechnic, Dutse, for the golden opportunity to acquire a PhD. I cannot forget the effort of the agricultural cooperative society's chairmen and their members by providing me with all the necessary information to conduct the study.

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I appreciate the efforts and acknowledge the contributions of my research assistant, who eased the data collection activities. Finally, I thank all those who contributed, directly or indirectly, to make this journey successful. Baaraka Allah fikum.

This thesis is submitted to the senate of Universiti Putra Malaysia and has been accepted as fulfilment of the requirement for the degree of Doctor of Philosophy. The members of the supervisory committee were as follows:

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Date: 18 April 2024

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF ABBREVIATIONS

AC	Agricultural Cooperatives
AVE	Average Variance Extracted
CBN	Central Bank of Nigeria
CG	Corporate Governance
CMC	Communication
CSN	Cohesion
CSR	Corporate Social Responsibility
HTMT	Hetrotrait-Monotrait
PLS	Partial Least Square
RCY	Reciprocity
SEM	Structural Equation Modelling
TRU	Trust

CHAPTER 1

INTRODUCTION

1.1 Introduction

This introductory chapter discusses the problem statement by highlighting the factors driving the study. The study's objective and the research questions that guide the study are outlined. The chapter also defines the key operational terms and constructs to avoid ambiguity. Lastly, the organisation of the thesis provides the framework and structure of the research.

1.2 Background of the Study

Corporate governance has gained a growing interest among business and industrial practitioners. Some authors opined that, it is an effective tool in proffer functioning and profitability of a company (Al-Gamrh, et al. 2020). Others believed that it reduces business costs and solves agency problems. However, a debate on the linkage between corporate governance and firm performance is ongoing because of a lack of consensus between the two constructs.

The question is whether corporate governance affects performance. The studies that found a positive relationship between corporate governance and performance were conducted in developed Western countries that include North America, South America, and Europe and developing countries in Asia, such as Malaysia and China (Finegold et al. 2007; Siyanbola et al., 2020; Saravan et al., 2016; Manurung et al. 2017; Mohan and Chandramohan, 2018). Nevertheless, the significance of corporate governance on performance remains unclear in emerging African countries, including Nigeria, as reported by Adedeji et al. (2020). Pring, (2015) reported the lowest trust in African businesses, with 42% of the survey respondents agreeing that business executives were corrupt, 38% of government officials, and 37% of tax officials.

1.3 Brief Background on Nigeria

Nigeria is Africa's most densely populated country, with an estimated population of 216,746,934 million in 2022, as presented in Table 1.1. The country lies at the extreme corner of the Gulf and Guinea in West Africa, bounded to the west by Dahomey and Niger territories of French West Africa and on the East by Lake Chad and the Cameroons (Coleman, 2022). The country has six political zones, 36 states and 774 local governments, as reflected in Figure 1.1. The country is blessed with 250 ethnic groups (Ogunobo, 2022; Kirfi et al. 2022).

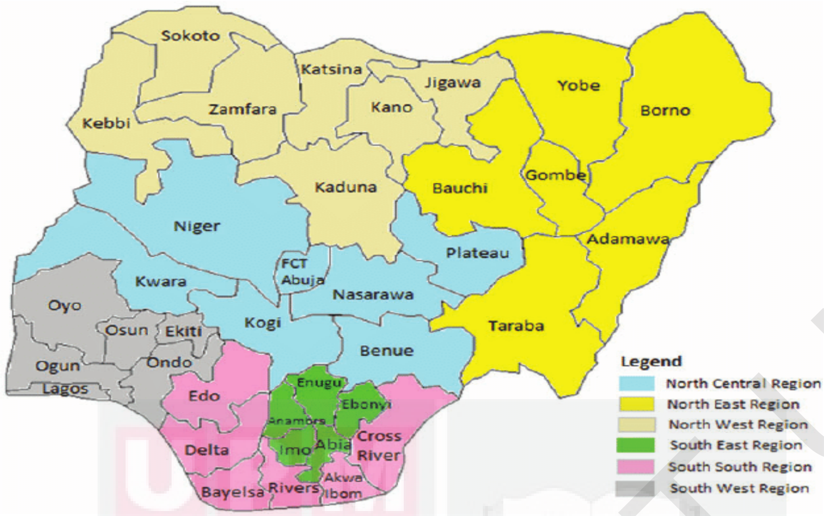

Figure 1.1: State and Regional Map of Nigeria

Table 1.1: Growth Rates in Nigeria's Population in Millions 1955-2022

Year	Population (Million)	Growth rate per year%
1955	41,086,100	1.89%
1980	73,423,633	3.11%
2005	138,865,016	2.73%
2018	195,874,682	2.53%
2022	216,746,934	2.44%

[Source: https://www.worldometer.info/world-population/nigeria-population]

1.3.1 The Country Economy

For over 50 decades, agriculture was the major contributor to Nigeria's economy. It provides more than 50% of GDP, generating large foreign exchange earnings for the economy. Likewise, in 1960, agriculture contributed 64% to the GDP but gradually declined to 48% in 1970, 20% in 1980 and 19% in 1985 (Izuchucku, 2011). The discovery of petroleum in the 70s spurred the neglect of agriculture (Adeshina et al. 2020). Nigeria became a leading petroleum producer, the world's fourth-largest exporter of liquefied natural gas, and the seventh-largest reserve of natural resources (Yagboye, 2019). Nevertheless, despite its abundant human and natural resources, many citizens suffer from abject poverty (Shola, 2015).

The agricultural revolution is considered a pre-condition for economic growth, particularly in developing countries (Izuchucku, 2011). Despite being the largest contributor to GDP, the Nigerian government realised that agriculture could not lift the poor above the poverty line below $1.25 per day (Afolabi and Ganiyu, 2021). Hunger, unemployment, social insecurity, and other associated menaces continue to be widespread (Amaechi, 2018). While the sector witness's huge low productivity, it remains a major source of employment (Oladokun et al. 2015). See Figure 1.2 for the contributions of major sectors to the Nigerian economy.

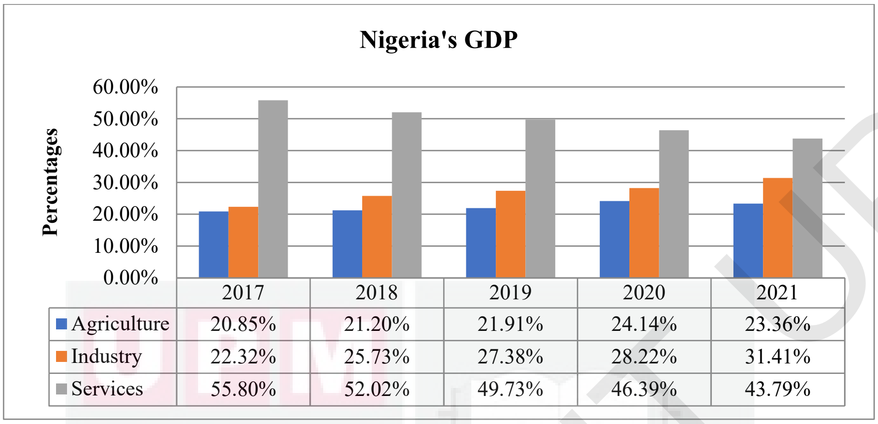

Figure 1.2: GDP Trends in Nigeria
[Source: https://www.statista.com]

Figure 1.1 reflects the contribution of three major sectors to Nigeria's economy from 2017 to 2021 (The 2022 data is not included because of incomplete data). The services sector is the major contributor from 2017 to 2021 with 55.80%, 52.02%, 49.73%, 46.39%, and 43.79%, followed by industry with 22.32%, 25.73%, 27.38%, 28.22%, 31.41% then the agricultural sector with 20.85%, 21.20%, 21.91%, 24.14%, 23.36%, respectively.

As reported by CBN, (2020), GDP reduced by -6.1% in the second quarter as a result of external factors and lockdown measures imposed due to the Coronavirus, security challenges, and border protection policies. The service sector contributed significantly because of the growth in overall output driven by finance and insurance, information and communication, trade and human health technology (CBN, 2022)

Likewise, inflation increased marginally to 13.91% in 2022 Q1, from 13.875 in the previous quarter. The increase was driven by the escalation in the costs of manufacturing inputs due to the increase in transportation logistics. Costs rose from the disruption in the supply chain due to the invasion of Ukraine by Russian and persisting internal insecurity issues in the country (CBN, 2022).

Nigeria's economy has much potential for growth and development due to its abundant natural resources, which remain largely unproductive (Kareem et al. 2014). The country has one of the largest GDP in Africa, and per capita ranked 18th in 2021, but its citizens continue to suffer from low living standards. Farmers are challenged with inadequate infrastructure, difficulty accessing credit facilities and a lack of training opportunities on new techniques (Ukuaba et al. 2020; Komolafe et al. 2022).

Despite efforts by the government to initiate jobs through different intervention programmes, including the Anchor Borrowers Programme (ABP) to diversify the economy away from oil into agriculture, manufacturing, services, and other non-oil sectors (Coker et al., 2018), minimal positive results was reported (CBN, 2017). The federal government distributed ₦43.92 billion through CBN to support farmers, but the lack of trust in intermediary institutions frustrated the efforts of farmers in accessing loans (Adedokun et al. 2021). Unemployment rose to 2.71% in 2020Q3 from 2.31% in 2018Q3 (CBN, 2020).

1.3.2 Cooperative Sector in Nigeria

Cooperative enterprise in Nigeria has its roots in the colonial era. The first cooperative was established in 1935 following the submission of the C.F. Strickland report on the possibility and suitability of cooperative organisations in Nigeria. The pioneering Cooperative Federation of Nigeria (CFN) was formed in 1945 and registered in 1967 (Afolabi and Ganiyu, 2021).

Cooperative enterprises vary with the type of activities engaged by members. Being it traders, insurance, drivers, workers, farmers, and many more. Agricultural cooperatives, also known as farmer's cooperatives, are organized by farmers through a pooled resource for promoting the social and economic wellbeing of member's, with aim of providing singl or multiple functions to members. However, based on this study's subject area, the focus is on agricultural cooperatives organized by rice farmers in the area of study. The aim is to enhance production quality and maintain better marketing channels (Nwankwo and Akonu, 2019).

Similarly, cooperative enterprises could be a medium for providing services like farm inputs, mechanisation, loans, agricultural extensions, collective marketing of farm products for better prices and other economic activities to farmers (Nwankwo et al. 2019). The Nigerian government has used cooperatives as an instrument in achieving a wide range of objectives in the country's development, especially in the agriculture value chain and extension services (Abdullahi, 2018).

Developing rural areas through cooperatives is of significant interest to Nigerian policy (Afolabi and Ganiyu, 2021). The possibility of reaching the Sustainable Development Goal (SDG) remains a myth. Many Nigerians have engaged in cooperative societies to overcome these challenges to lead a meaningful life (Nwankwo et al. 2019).

Despite the proliferation of cooperatives in Nigeria, it is unclear whether cooperative membership contributes to the income generation of the rural poor. An excessively large number of the Nigerian population still live in abject poverty, unemployment, and a widening gap between the rich and poor (Afolabi and Ganiyu, 2021). The concept of leadership posits that corruption and mismanagement on the part of leadership have been obstacles to Nigeria's development (Shola, 2015; Yagboye, 2019; Igiebo, 2019; Isife, 2020; Ojo et al. 2023).

1.3.3 Corruption Trend in Nigeria

Corruption often results in illiteracy, low income levels, poverty, and a lack of sound institutional governance structures (Phiri and Guven-uslu, 2019). Trust is an important corporate governance premise for attaining contractual relationships when governance is weak. The concept is widely used in different contexts, including online transactions. Customers' online purchasing behaviour reduces when trust in a relationship reduces (Bhatti et al. 2020).

Effective corporate governance practice may shape the behaviour of concerned parties (Sorkar et al., 2022). However, the focus of trust in promoting corporate governance practices is yet to be achieved, especially in emerging African economies because of limited regulations and outside enforcement, which, in most instances, led concerned parties to violate contractual agreements with minimal penalties (Lee et al. 2022). Therefore, business owners in private and public companies and non-profit-oriented organisations must incorporate managers and boards they trust to manage their enterprises. As such, this study focuses on the role of trust in nurturing the performance of agricultural cooperatives in North-Western Nigeria.

1.3.4 Anticorruption Agencies in Nigeria

The influence of corporate governance on performance is strong in an environment with strong regulations. Effective corporate governance promotes firm performance in a country with strong institutions with effective rule of law and minimal corrupt practices (Wu, 2021). However, Nigeria is reported to suffer from weak corporate performance due to weak regulations from corrupt practices (Babalola, 2014). Practical cases reveal the country's lack of mandatory power for such anticorruption agencies (Liu et al. 2022). Despite the Nigerian government's efforts to control corruption through its agencies, it is still ineffective, and the country continues to rank among the most corrupt in the world (Igiebo, 2019).

Corruption negatively impacts a country's economy. Many Nigerians take bribery and corruption as norms, even with anticorruption campaigns to support clean governance (Oyewobi et al. 2011). Despite recent government efforts to reduce the corruption rate through its agencies, such as the Economic and Financial Crime Commission (EFCC) and the Independent, Corruption Practices Commission (ICPC) (Omodero and Dandago, 2018), Nigeria remains among the most corrupt nations in the world International, 2021).

International (2021) reported that Nigeria is among the 180 listed corrupt countries in sub-Saharan Africa. In the ranking, 0 is a high score, while 100 signify the absence of corruption. The corruption rate continues to increase despite anticorruption laws, with Nigeria ranked among the corrupt countries ranging within 24/100 score, which grossly affects agricultural production due to weak corporate practices.

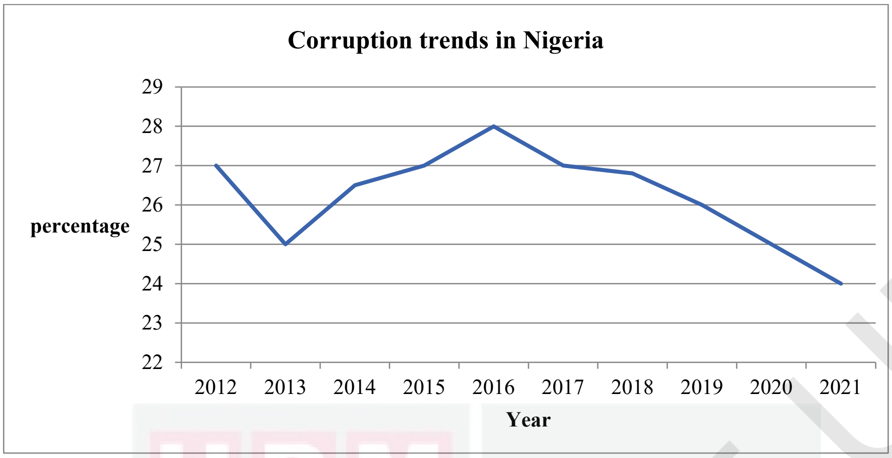

Figure 1.3: Corruption Trends in Nigeria
[Source: https://www.transparency.org/en/cpi/2021/index/nga]

Figure 1.1 displays the corruption trend in Nigeria from 2012 to 2021. The data in the figure is from the years 2012-2021. The lowest number indicates the highest level of corruption.

1.4 Statement of Problem

Corporate governance is no longer a voluntary activity by companies in many developed and developing countries (Almashhadani and Almashhadani, 2022). In contrast to western countries, the West African countries suffer from the weak institutional framework (Alhassan and Kilishi, 2019; Areneke et al.2022) which has significant implication for corporate governance framework (Lozano and Martinez-Ferrero, 2022). For example, the region suffers from a lack of accountability, mismanagement of resources and weak regulation (Botlhale, 2021; Areneke et al. 2022). In this context Lozano and Martinez-Ferrero, (2022) argue that in a high corruptive system effective corporate governance is essential in restoring the confidence of all stakeholders. As part of their sustainable development goals, many governments in emerging economies especially Africa have emphasized the need for good corporate governance as a mechanism to alleviate corrupt practices in the management of firms (Areneke et al. 2022). To fill this gap, this study aims to investigate the moderating role of trust on the interaction variable in the model.

Furthermore, this finding provides further suffort for the notion that the majority of West African nations are not merely categorised as low-incomed but also have low productivity factors (Alhassan and Kilishi, 2019). There are discernible distinctions between the institutional frameworks of developed and developing nations (Areneke et al. 2022). According to earlier research (Dubey et al. 2023) the legal system of the nation and the degree of well-established market efficacy has an impact on the structure of corporate governance. In light of this, additional research is necessary to determine precisely low and to what degree corporate governance impact the performance of developing African nations, given the distinctive characteristics of West Africa. (Areneke et al. 2022) contested that the absence of a robust institutional framework in this region hinders the application of advanced corporate governance.

As a result, there is dearth of literature on corporate governance in developing countries compared to developed countries (Mohan and Chandramohan, 2018; Nurkhin and Rohman, 2020). Furthetmore, there is even less research on African nation; (Bathale, 2021) reported on on strong corporate in East Africa, which may be attributed to the region's proximity to western countries. In the context of West Africa n economies, inconsistencies, between corporate governance and performance were discovered. Similar to the findings in Ghana, which indicated a weak correlation between corporate governance and performance with few from developing countries (Boateng et al. 2022), other studies find a positive correlation (Antwi et al. 2022). This discrepancy in results across countries and firms (Wu, 2021) underscores the need for country-specific investigations in this area (Shahwan and Fathalla, 2020; Da Silva et al. 2022). Hence, the generability of the correlation in the West African context may be limited by factors that distinguish it from developed economies (Mansour et al. 2022). These factors include the ownership structure, institutional environment, level of economic development, and cultural context. With this in mind, the objective of this research was to comprehend corporate governance in Nigeria and West Africa.

Many studies on the interaction between corporate governance and performance used agency theory. Agency theory is concerned on the principal agent conflict, while fewer agency problems arise when firms are unified in ownership and management (Arayssi and Jizi, 2018; Shahwan and Fathalla, 2020). This study focusses on agricultural cooperatives with unified ownership. Likewise, extant literature argues for employing other theories than agency theory in considering corporate governance mechanism and consequences (De Villiers and Dimes, 2021; Almashhadani and Almashhadani, 2022). Subramaniam et al. (2013) advocated that there is a need to understand corporate governance by employing social capital standpoint. In response to such call social capital theory is employed to understand corporate governance in agricultural cooperative enterprise.

Research on corporate governance in Nigeria (Babalola, 2014) focuses on the country as a wholw and primarily on public and private corporations. This study focused on the North-Western region, more specifically Kano, Katsina, and Kaduna, due to the region's higher concentration of agricultural activities, particularly rice. Consequently, this study was necessary to identify the factors that impact corporate governance performance in order to enhance its efficiency, as suggested by (Othman et al. 2016).

Several scholars attempted to advance corporate governance models that can enhance performance across different contexts, most focused on larger and private firm (Mudashiru et al. 2021; Munurung et al. 2017; Saravan et al. 2016; Mohan and Chandramohan, 2018; Botlhale, 2021; Aebi et al. 2020; Beltratti et al., 2020; Erkens et al. 2012). In cooperative enterprises most studies focus on neoclassical economic model which makes it difficult to explain the motive for establishing cooperative (Michaud and

Audebrand, 2022). Moreover, corporate governance was developed in the last 20 years; its applications to other organizational setting such as cooperatives are still poorly developed in term of models, practices and results (Basterretxea et al. 2020; Da Silva et al. 2022).

The need for corporate governance study in agricultural cooperative sector is necessary because most of developmental plan to reduce poverty is channel through cooperative institution which has a diverse future with private sectors. Example the federal government of Nigeria launched the Anchor Borrower Programmed (ABP) through the Central Bank of Nigeria (CBN) in 2015 to empower grassroots small farmers by transforming their subsistence system to commercial quantity, Unfortunately, 88.1% of the beneficiaries defaulted (Ayinde, et al. 2018) due to a lack of trust and over 5,000 defaulting farmers where charged (Nwangwu, 2019). The above scenario was confirmed by the World Bank, (2021) that found that contract channels by small farmers in Nigeria mostly failed. Adoption of corporate governance may restore trust, accountability that will support long term investment and enhance organizational performance (Shahwan and Fathalla, 2020).

Agriculture is one of the most important sectors in human development and is related to food security (Siche, 2020). In the 70s, the sector was the major contributor to national domestic product (NDP) in Nigeria. The inefficient performance of agricultural activities in Nigeria generated multiple problems, including hunger, social menace, and poverty. An estimated 86.9 million Nigerians are currently living in poverty, representing some 50% of the estimated population of 180 million. It is anticipated that, by 2050, the country will be the world's third largest populated country, which may worsen the situation (World Bank, 2019).

1.5 Objectives of the Study

The primary objective of this study is to identify the influence of corporate governance on the performance of agricultural cooperatives in Nigeria.

This primary objective is divided into the following sub-objectives:

1. To examine the influence of corporate governance, corporate social responsibility, and accountability on the performance of agricultural cooperatives in North-Western Nigeria.

2. To examine the influence of communication, reciprocity cohesion, external group on the performance of agricultural cooperatives in North-Western Nigeria.

3. To investigate the direct and moderating effect of trust on the relationship between interacting variables in the model in North-Western Nigeria.

1.6 Research Questions

1. How do corporate governance, corporate social responsibility, and accountability influence the performance of agricultural cooperatives in North-Western Nigeria?

2. How do communication, reciprocity, cohesion, and external group, influence the performance of agricultural cooperatives in North-Western Nigeria?

3. How does the direct and moderating effect of trust influence performance of agricultural cooperatives in North-Western Nigeria?

1.7 Motivation of the Study

First, the primary motivation for embarking on this study is the increasing reports corporate governance failing to achieve the expected performance level in some cases leading to corrupt practices (Shahwan and Fathalla, 2020). It is important that more studies be undertaken to how corporate governance could enhance corporate governance performance. Embarking on this research therefore provides valuable explanations as to how CG can be improved in the agricultural cooperative sector especially in developing countries like Nigeria where the CG concept in its stages.

Second, Nigerian agricultural cooperative is likely to face serious challenges by adopting corporate governance recommendations and models developed from developed and Asian countries. As suggested by (Kalogiannidis, 2020) there is urgent need to embark on this current research to understand the mechanism through which CG promotes agricultural cooperative performance within the context of developing countries like Nigeria. This is important especially with inconclusive findings on CG performance (Al-ahdal et al. 2020; Hermuningsih et al. 2020; Shahwan and Fathalla, 2020).

Third, effective corporate governance practices enhance institutional performance. However, limited regulations may negatively affect the mandatory power of the institution intrusted to implement effective corporate strategies (Liu et al. 2022). The trend of corrupt practices in Nigeria as reported by the ICPC and EFCC increases with the lack of such effective practices which deserve attention.

1.8 Scope of the Study

The current study focuses on corporate governance in relation to trust practices in Nigeria's agricultural sector. It endeavours to understand the influence of trust on mitigating corrupt practices. The unit of inquiry is members and officials of agricultural cooperative societies in Nigeria. Other cooperative societies not for farmer's or agricultural activities are not part of the study. Likewise, other products not rice are not including within the scope of the study.

1.9 Significance of the Study

1.9.1 Theoretical Significance

This study may provide valuable insights into how social capital theory (SCT) could be integrated to improve corporate governance for agricultural cooperative performance. Future studies may apply the proposed construct and conceptual model in different research areas for empirical testing.

Second, this study is postulated to develop the current social capital theory model by integrating multiple concepts of corporate governance including CSR, and communication for emerging economies.

Third, the study seeks to fill the theoretical gap by incorporating accountability in the model. Other studies (Wolf et al. 2016; Ma and Abdullai, 2017) used conventional accounting variables, using non-conventional accountability constructs may result in different findings. Beside the direct effect of the construct of social capital theory, this study extends the model by adding the construct of trust as a moderating variable in the framework to evaluate the performance of agricultural cooperatives. Such may fave way for effective relationship between cooperative members and their executives which in long range may create a strong link with external associations hence, a continue flow of resources for effective and profitable venture.

1.9.2 Managerial Significance

First, the finding will support managers improve their managerial and accounting skills for better reporting of diverse agricultural activities to different stakeholders. Also, individual cooperative members should understand the importance of keeping track of their farming activities so as to quantify the progress of the venture. Accountability is necessary not only for managers in agricultural cooperatives, but also for individual farmers/members for personal consumption as well as a tool to satisfy different external stakeholders like government finance, financial institutions and international donor agencies.

Second, the study will provide insights into agricultural cooperative society, their unions and individual members to understand the influence of trust in promoting their venture. Such attitude may influence prospective members to join agricultural cooperative. In addition, by effective corporate governance strategy through trust-building, agricultural cooperative society can build good relationships with different stakeholders thereby promoting financial and non-financial performance.

Third, the current study will enlighten agricultural cooperatives as to the contribution of internal and external social connections in facilitating sustainable farming businesses. Farmers should know the essence of collaborating with other institution in pursuing resources which are inaccessible when acting alone.

The findings will pave the way for the government as well as international organisations to device policies that favour farmers at grass roots to reduce over dependence with government finance and working in groups, like cooperatives. It will also educate farmers on jointly buying inputs and selling jointly to enjoy a better return on investment.

1.10 Definitions of Key Terms

Biological asset- Biological asset are resources in the form of living beings that experienced the biological transformation as a result of past events and to provide benefits to the company in the future (Djunid and Amella, 2018).

IAS41: International Accounting Standard 41 deals with recognition and recording of the transformation of biological assets that include any plant and animals (Marsh and Fischer, 2013).

Fair value: Equal amount of a commodity or asset in an active market by which the seller and buyer mutually informed, and willing to sell and buy. IAS defined fair value as the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction (IASB 2000) (Marsh and Fischer, 2013).

Cooperative: International Cooperative Alliance (ICA) consider cooperative as an autonomous association of persons, voluntary united to serve the common economic, social, and cultural needs and aspirations through the jointly owned and democratically-controlled enterprise (Casimiro Almieda and Matos Coelho, 2015).

1.11 Organisation of the Study

Chapter one (1) provides an overview of the study. It contains a background of the study, the study gap as outlined by previous studies, practical as well as theoretical gaps, followed by research objectives and questions designed to achieve the objectives. Lastly, the significance of the study's contribution to different stakeholders is discussed.

Chapter two (2) focuses on the review of related literature, concepts, and the academic debate on agricultural cooperatives, agricultural accounting, corporate governance, corporate social responsibility, accountability, trust, communication, and performance.

Chapter three (3) discusses the research framework and hypotheses development. It articulates the theory underpinning each of the relationships. As the theoretical framework of the study, social capital theory is discussed and justified. The model and conceptual framework for the study is also articulated.

Chapter four (4) focuses on the materials and methods of the study. The introduction, research methodology, research philosophy, research design, methodological choice, and research strategy is discussed. Other important parts include questionnaire design, time horizon, sampling and sampling techniques, validity, reliability, and data analysis procedures.

Chapter five (5) is broadly divided into qualitative and quantitative segments. The quantitative results of this study are presented using statistical software for social science and Smart-PLS SEM to assess the measurement and structural model for validity and testing the hypotheses. While the qualitative result uses Excel to organise and pre-code the open-ended questions and responses, which are exported to atlas.ti8 for coding, group coding, themes, sub-themes and network analysis.

Chapter six (6) discusses the quantitative and qualitative results. Existing knowledge is compared with the findings, followed by the implications of the study comprising policy and theoretical implications. The chapter end with the research limitations and suggestions for future study.

1.12 Chapter Summary

This chapter presented the background of the study and the factors motivating this study. It was followed by the statement of the problem highlighting the work that has been done within the area of study, specifically that factors influencing the performance of cooperative societies. Research questions were set to achieve the study objectives followed by the scope in which those answers should be understood and the significance of the study.

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