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**CORPORATE GOVERNANCE: AN ANALYSIS OF THE BALANCE OF
POWER AND DECISION-MAKING AMONG STAKEHOLDERS: A CASE
STUDY OF LISTED COMPANIES IN NIGERIA**

Research Principles and Philosophy

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Executive Summary

The purpose of this report is to analyse the underpinning research philosophies and principles relative to the research area. The identified area for research is “corporate governance and the analysis of the balance of power and decision-making among stakeholders” with a specific focus on listed companies in Nigeria.

This research contributes to CG literature by examining the effect of corporate governance on the performance of publicly listed companies. By relating CG to managerial behaviour, this study contributes to the literature that examines the role of institutional monitoring and CG in improving firm performance. Finally, it offers opportunities and benefits to researchers and practitioners by highlighting the importance of corporate governance research in Nigeria and by revealing areas that need to be explored further.

The report will provide justification for the researcher’s choice of philosophical notions and the research method selected for the study. The approach adopted by the researcher is a qualitative design using a case study method. The researcher’s ontological position is relativism, the epistemological position is constructivism, and the axiological position is interpretivism.

Further to the above, this research briefly discusses the ethical considerations inherent in this study and provides reliability and validity statements.

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1. Introduction

1.1 Research Background

Corporate governance (CG) refers to structures and practices for the strategic direction and control of companies (Raut, 2003). CG has evolved since inception providing several definitions, theories, and principles among other mechanisms that aim to deepen the field (Oruh et al, 2020). CG encapsulates the system for holding those in authority accountable for corporate actions (Clarke, 2004). Furthermore, it is the system that directs organisational goal setting, assesses how risk is monitored and performance maximised (Bhagat and Bolton, 2008).

CG is entrenched by the observance of its guiding principles which are independence of the board, (Clarke, 2004), integrity and embracing ethical approaches in decision-making and stakeholder engagement, integrity in financial reporting and timely disclosures, and respect for the rights of shareholders (Bhagat and Bolton, 2008). These principles determine the degree of credibility and effectiveness of companies (Oruh et al, 2020).

CG provides a mechanism to streamline the operating affairs of the business and help it to achieve the objective of maximising shareholder wealth. across the globe. The last two decades have witnessed extensive growth in CG globally but there remains a deficiency when progress in Nigeria is being reviewed (Adegbite and Nakajima, 2011). This is because in Nigeria, CG is usually discussed alongside the problem of corruption (Ahunwan, 2002; Okike, 2007), the guiding principles of CG are not adhered to, and fraudulent corporate behaviour as demonstrated by the Cadbury Nigeria, Oceanic Bank and Haliburton Nigeria scandals, has brought the Nigerian CG debate to limelight (ibid; Ozili, 2021).

Corruption has customarily been at the centre of CG issues in Nigeria and became a way of life, during the military regimes which followed the country's independence from the United Kingdom (Adegbite, 2015). The early 1990s, witnessed instability in Nigeria's financial sector leading to the collapse of several banks and the resultant erosion of investors' confidence (ROSC, 2004). Corruption is still prevalent in Nigeria today as disclosed by Transparency International's (2022) which ranks Nigeria at 150 out of 180 countries, with a Corruption Perception Index score of 24 out of 100.

Nigeria being a collectivist society, endorses a culture of master-servant relationship and respect for hierarchy and this filters through to the private sector (Adegbite, 2015). To that end, CG issues such as the independence of the Board of Directors (BOD) and executive management, integrity, transparency and disclosures, unethical business practices and poor stakeholder engagement are methodically disregarded (Oruh et al, 2020).

This study will look at CG from a novel dimension with Nigeria as a focus – the cultural context – which has been demonstrated to have a negative implication on the ability of stakeholders to challenge corporate malpractices and other breaches of CG principles (Oruh et al, 2020).

Corporate Governance in Nigeria

The development of CG in Nigeria is characterised by founding families who frequently retain control on the BOD and executive management (Adegbite, 2015), and who are responsible in most cases, for the corporate strategic direction and performance outcomes of publicly listed companies (Adegbite et al., 2013).

The last two decades witnessed the failure of financial and non-financial companies in Nigeria due to poor corporate governance (Ozili, 2021). What makes the case of Nigeria fascinating is the proliferation of CG studies focusing

on Nigeria, and the multiplicity of CG Codes within the weak institutional environment plagued with corruption (ibid). There are several codes of CG in Nigeria (some of which are sector-specific). These Codes conflict with one another in some areas, and this has implications for regulatory compliance by listed companies in Nigeria (Adegbite, 2013). This is premised on the understanding that the BOD tends to comply with the CG Code of a strict regulator that imposes stiff sanctions and/or financial penalties for non-compliance than with the CG Code of a lax regulator (Ozili, 2021).

Nigeria possesses the legal framework required for effective CG, but compliance and enforcement is weak or non-existent (Oyejide and Soyibo, 2001). This is evident in the regulators who have little or no enforcement powers to sanction erring companies (Ahunwan 2002) and this encourages companies with a strong political influence on the BOD not to comply with CG regulations (Nakpodia and Adegbite, 2018).

1.2 Research Problem and Research Purpose

Research Problem

The main purpose of this research is to analyse the balance of power and decision-making among stakeholders and how it impacts corporate governance in Nigerian publicly listed companies.

Research Purpose

This research will contribute to the academic literature on CG in Nigeria. The research leverages on extant literature in the field to deliver additional insights into existing theories on the topic albeit from another lens. It distills from existing literature, information that illuminates the nature of CG in Nigeria and the challenges faced by all stakeholders.

The research will provide insights into improving the relationship between the BOD, executive management, and the relationship between stakeholders with particular emphasis on shareholders and regulators in Nigeria.

Given the researcher's practice area as a Corporate Governance practitioner in Nigeria, a former Company Secretary in two publicly quoted Companies and a Corporate Commercial lawyer with 16 years' experience, the research intends to connect the gap in the expectations of all stakeholders to properly articulate their respective expectations on how to balance power and decision-making more effectively and make the CG regime in Nigeria workable.

1.3 Research Aim, Research Questions, and Objectives

The research aim is to explore the concepts of balance of power and decision-making amongst stakeholders in publicly listed companies Nigeria.

The BOD on the authority of the Nigeria Code of Corporate Governance (NCCG Code) 2018 is instrumental to the implementation of good CG in Nigeria. The objectives of this research are:

1. To critically review the current scope and robustness of the existing legislation and regulation on CG in Nigeria to consider its fitness for purpose.
2. To critically review the challenges of identified stakeholders towards entrenching good CG in Nigeria.
3. To identify analyse the adequacy of the penal regime for CG breaches in Nigeria.
4. To recommend a conceptual framework for a robust CG framework and stakeholder engagement in Nigeria.

The research questions below indicate targeted action for the researcher:

1. Are the existing legislation and regulations on CG fit for purpose?

2. What are the challenges perceived by stakeholders towards entrenching good CG in Nigeria?
3. What is needed for an effective penal regime for CG breaches in Nigeria?
4. What is required to make disclosures more robust and improve shareholder engagement?

2. Literature Review

2.1 Concept and Purpose of Literature Review

A LR establishes the foundation for academic inquiries (Xia and Watson, 2019). It sets the broad context of the study, by distinguishing what is included and excluded from the scope of the research and justifies those decisions by placing existing literature in a broader scholarly and historical context (Boote and Biele, 2005). It is fundamental that the advancement of knowledge must be built on prior existing work. To push the knowledge frontier, a researcher must be aware of where the frontier is. LR assists the researcher understand the breadth and depth of the existing body of work and identify gaps to explore. By summarizing, analysing, and synthesizing a group of related literature, a specific hypothesis can be tested, or new theories developed. Furthermore, the authority and value of existing work can be assessed against principles to reveal weaknesses, inconsistencies, and contradictions (Paré et al. 2015). Theoretical knowledge consists of theories that explain how the social world works and credibility is achieved if it is developed from evidence otherwise it is just a hunch. (Wallace and Wray, 2021).

2.2 The approach of Literature Review

The purpose of LR has advanced significantly over the past quarter of a century (Simsek et al, 2023, p.292). LR is now being utilised to integrate, refine, and elaborate theory (Baumeister & Leary, 1997; Sandelowski & Barroso, 2003;

Tranfield et al., 2003; Grant & Booth, 2009; Rowe, 2014; Leidner, 2018; Siddaway et al., 2019; Xiao & Watson, 2019; Post et al., 2020).

The main procedures of LR require formulating the research questions and objective(s), searching the existing literature, screening for inclusion, assessing the quality of primary studies, extracting data; and analysing data (Khan et al., 2003, p.118; Templier and Paré, 2015). Fink (2020, p.7) includes an additional procedure which is “choosing search terms”.

2.3 Literature Review and Theoretical Analysis

Hofstede's (1980) work focuses on the principles of high-power distance (HPD) culture which promotes superior-subordinate relationships and reverence for those in prominent positions. It is against this backdrop that the consequence of HPD in undermining stakeholders' (subordinates') ability to hold their superiors (the BOD and executive management) accountable for activities that breach the principles of CG is investigated (Oruh and Dibia, 2022).

An essential factor to consider in CG which has not received sufficient attention is the correlation between national culture and corporate behaviour (ibid). Based on Hofstede's (1980) cultural perspectives, the ability of a company to adhere to the principles of CG is essentially dependent on the dominant cultural ethos that shapes the environment in which it operates. It is therefore evident that the national culture within which a company is situated is a contributing factor in influencing its organisational practice (McRay, 2015).

Hofstede (2011) describes the cultural context along six dimensions but the relevant dimension for this research is Power Distance (PD) which can either be high or low. PD illustrates the extent to which uneven power distribution is normalised within cultural contexts (ibid).

McRay (2015) posits that in a HPD society, power relations tend to be oppressive and essentially centralised, leading to a situation of high emotional distance between superiors and subordinates. In such a culture, there is a great degree of unequal power distribution with subordinates reluctant to directly challenge the decisions of or insist on being allowed to contribute to the decision-making process (ibid). In a cultural setting like Nigeria with a HPD index, uneven power allocation and deference for those in authority and with considerable influence is a generally recognised practice (Umar and Hassan, 2014).

Nigeria is a country whose dominant national culture is one of HPD, which endorses servant-master relationships and encourages deference to the hierarchy (Oruh and Dibia, 2020). This HPD mindset permeates the activities and behaviours of companies in Nigeria and their mindset towards CG regulation and by extension stakeholder engagement (Umar and Hassan, 2014). Therefore, CG issues such as corporate disclosures, transparency, integrity, accountability, and stakeholder engagement are systematically ignored by the board of directors (Nuhu and Ahmed, 2017). Although HPD runs across all sectors (ibid), it is especially manifest in the banking and manufacturing sectors (Oruh and Dibia, 2020).

Oruh and Dibia (2022) based on their findings on the effect of HPD on CG principles in Nigeria are of the view that feedback from respondents in their study evidently validates how actions that are unethical and activities that are antithetical to corporate integrity can go unimpeded due to a HPD mindset and the need to show deference to corporate executives (and this undermines the principles of CG. The lack of stakeholder engagement was also cited as a factor of poor CG in Nigeria (ibid; Solomon, 2020).

The lack of transparency and accountability in Nigeria's corporate sector which has received criticism has seen no remorse from the BOD who view themselves

as sufficiently influential to evade liability (Clarke, 2004). This presents a challenge in Nigeria where the HPD culture of deference is prevalent and makes it impossible to sanction defaulters (Oruh and Dibia, 2020; Ayman et al., 2000).

The findings on HPD culture contribute a new theory to the literature of CG in Nigeria by analysing how this culture promotes superior-subordinate relations and advocates deference to those in positions of control (Oruh and Dibia, 2022; Hofstede, 1980). Therefore, the ability of stakeholders to hold the board and executive management accountable for breaching the principles of CG within the Nigerian HPD cultural context of deference is severely curtailed (Hofstede, 1980; McRay, 2015).

Oruh and Dibia (2022) consider it vital that the consequence of HPD within the Nigerian cultural context is appreciated in terms of how it allows the board of directors and executive management to engage in activities in contravention of the principles of good CG. This is because the brazen attitude that their activities will go unchallenged has dire reputational implications for the company, its performance, and by extension, the business environment (Claessens, 2006).

3. Conceptual Framework

A conceptual framework structures the study into theory in the existing literature and also exhibits contribution in the field of practice. A conceptual framework is birthed when the viewpoints of participants and the issues distilled from engaging with the participants have been collected and assessed.

4. Research Design, Paradigm and Research Methodology

Research Design and Paradigm

Research design entails the convergence of philosophy, action plan of inquiry, and specific methods (Creswell and Creswell, 2018). In designing a study, the researcher needs to evaluate the philosophical worldview premise that they bring to the study, the strategy of inquiry, that is related to this worldview, and the specific procedures of research that translate the identified approach into practice (ibid).

Research design embodies the way in which a research idea is transformed into a research project that can be effectuated by a researcher (Given, 2008). Research design incorporates decisions about how the research is conceptualized, the subsequent conduct of the research, and the type of contribution the research is intended to make to the development of knowledge in the identified area. This process integrates theoretical, methodological, and ethical considerations relevant to the research idea (ibid).

Guba (1990) describes a philosophical worldview as “a basic set of beliefs that guide action”. This worldview was first described as a paradigm by Thomas Kuhn (1962). A paradigm is defined as a reflection of the researcher’s stance about the world (Lather, 1986), a basic set of ideology that guides research inquiry (Guba and Lincoln, 1994), human constructions which discuss initial assumptions to formulate meaning embedded in data (Denzin and Lincoln, 2000), a pattern or model for research (Denscombe, 2010), an assumption about how things work, sometimes illustrated as a worldview involving shared understandings of reality (Rossman and Rallis, 2011), the lens through which a researcher looks at the world (Kivunja and Kuyini, 2017), and different research methods as well as their epistemologies, methodologies, and specific research strategies and methods (Ma and Xie, 2023).

A paradigm governs how groups of scholars view both the phenomena their particular community studies and the research methods that should be employed to study those phenomena (Given, 2008). Researchers usually develop a paradigm based on their discipline orientations, research communities, and past research experience (Creswell and Creswell, 2018). Paradigms assist in setting ground rules for the application of theory when observing phenomena and these ground rules “set the scene” for research, providing information on how best to evaluate new concepts (Kuhn, 1962). Paradigms inform the design of and underpin academic research; therefore, it is important for a researcher to select their paradigm before the commencement of the research because such alignment can only be assured prospectively and not retrospectively. This was aptly explained by Teherani et al. (2015):

“alignment between the belief system underpinning the research approach, the research question, and the research approach itself is a prerequisite for rigorous...research”.

A researcher’s paradigm is described by Varpio et al. (2017) as a “glass box” which frames how the researcher perceives the outside world. A paradigm is constructed of philosophical assumptions as shown in Figure 1 below which are axiology, epistemology, and ontology that direct thinking and action (Mertens, 2014), provide the necessary hue, and lend different lights to the same situation depending on the respective perception of the individual researcher (Brown and Duenas, 2020).

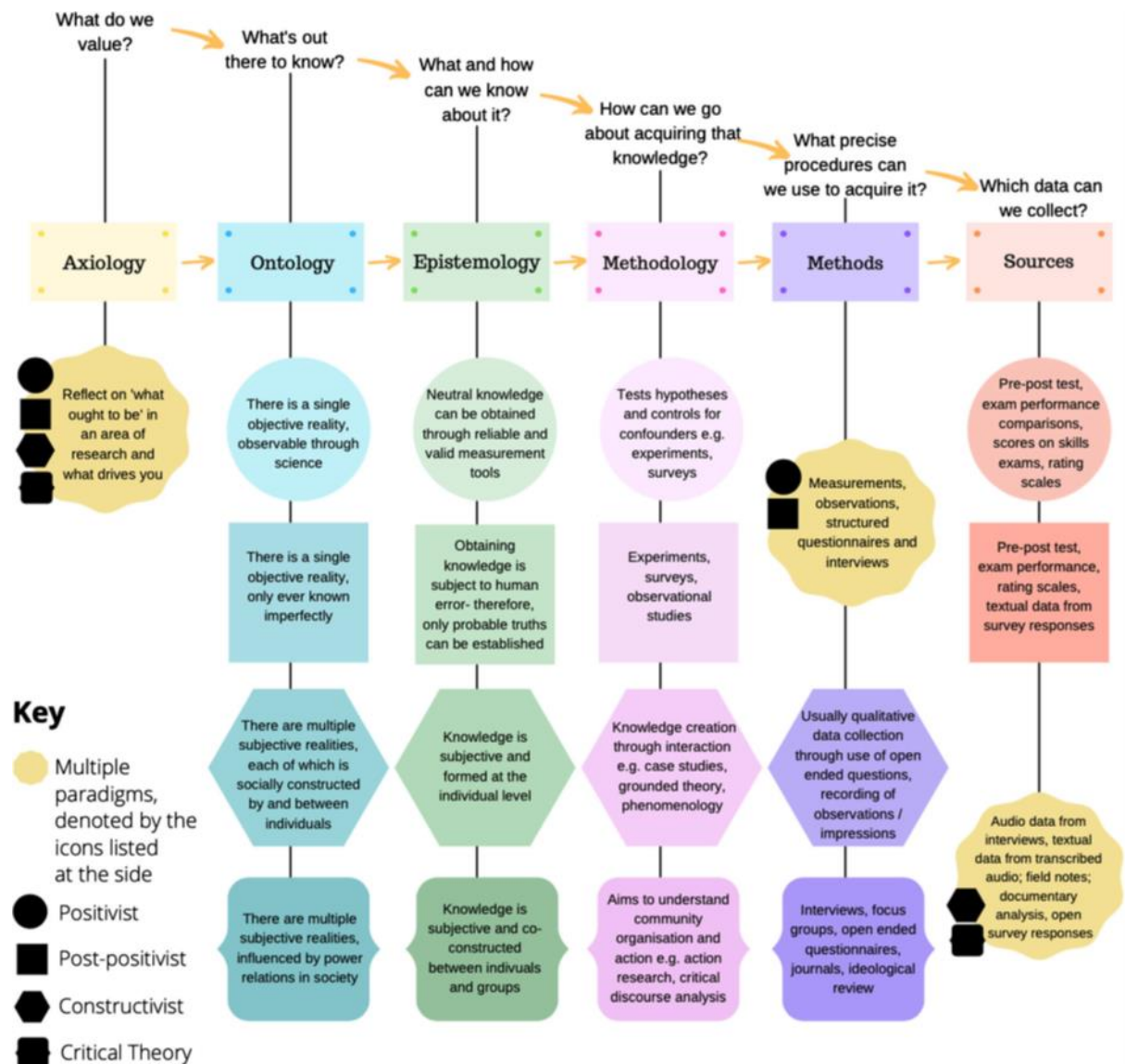


Figure 1: Source: Brown and Duenas (2020, p.546). It is an adaptation from Grix's paradigmatic building blocks and was amended by the authors to include axiology.

Kivunja and Kuyini (2017) explain the various paradigms available to the researcher to situate doctoral research. They are positivist, interpretivist, pragmatic and transformative (critical theory) paradigms.

The positivist paradigm defines a world that is grounded in the scientific method of investigation by providing explanations based on measurable outcomes (Kivunja and Kuyini, 2017). For the positivist, reality is out there to be studied, captured, and understood (Guba, 1990). The positivist axiology is beneficence (Martens, 2015), epistemology is objectivist (Crotty, 1998), ontology is naïve

realist (Searle, 2015), and methodology experimental (Burns, 2000). The researcher rejects this paradigm because the research focus does not require scientific methods for sense-making.

The pragmatic paradigm rejects a mono-paradigmatic orientation of research and leans more towards the adoption of pluralistic approaches allowing a combination of methods to study the phenomenon (Kivunja and Kuyini, 2017). The pragmatic paradigm's axiology is value-laden, epistemology is relational, ontology is non-singular reality and methodology is mixed-methods (ibid). The researcher rejects this paradigm on the basis that the variables to be measured are human experiences which requires a purely qualitative method of inquiry.

The transformative paradigm is focused on social justice issues (Crotty, 1998). Its axiology is respect for cultural norms, epistemology is transactional, ontology is historical realism, and its methodology dialogic (Kivunja and Kuyini, 2017). The researcher rejects this paradigm because the research focus is not to resolve social justice issues.

The interpretivist paradigm on the other hand seeks to understand the subjective world of human experience (Guba and Lincoln, 1989; Crotty, 1998) by getting into the head of the subjects being studied (Kivunja and Kuyini). The interpretivist axiology is balanced, epistemology is subjectivist, ontology is relativist and methodology is naturalist (ibid). The interpretivist paradigm is the researcher's worldview and justification is provided under the respective headings of axiology, epistemology, ontology, and methodology.

Axiological Position and Justification

Axiology deals with the ethical issues the researcher needs to consider when planning a research proposal. Mill (1969) puts forward four criteria that should guide ethical conduct. These are teleology, deontology, morality, and fairness. On the basis of these criteria, the researcher must ensure that the research

outcomes satisfy as many people as possible and must understand that every action undertaken in the course of the research has consequences (Kivunja and Kuyini, 2017). In addition, the researcher must uphold the highest moral values in the conduct of the research and must interpret the data honestly (ibid). The researcher has identified the relevant paradigm as interpretivist and will adopt a balanced axiological position in the presentation of findings (Kivunja and Kuyini, 2017).

Ontological Position and Justification

Ontology is the philosophical study of the nature of existence or reality, of being or becoming, as well as the basic categories of things that exist and their relations (Kivunja and Kuyini, 2017). It examines the researcher's underlying belief system about the nature of being and existence and is concerned about assumptions made in order to believe that something makes sense or is real (ibid.). Ontology is essential to a research paradigm because it helps to provide an understanding of the things that constitute the world, as it is known (Scott and Usher, 2004).

Ontology has two key spectrums - realist ontology holds the view that only one single reality exists that can be studied, understood, and experienced as "a truth"; and relativist ontology holds a contrary view that no one true reality exists; instead, reality is relative according to each individual who experiences it at a given time and place (Moon and Blackman, 2014). Realist ontology can be naïve, structural, or critical (ibid). Relativist ontology can either be bounded relativism or relativism. The researcher rejects realist ontology because the reality being examined is not a single reality. The researcher's ontology is relativism and the justification for this choice is that the realities of the various stakeholders exist as multiple mental constructions. Relying on Crotty (1998), realities are thought to change because they are "historically and culturally effected interpretations rather than eternal truths of some kind ... and that at

different times and in different places there have been and are very divergent interpretations of the same phenomena”.

Epistemological Position and Justification

Epistemology can be defined as that which deals with “the nature of knowledge, its possibility, scope, and general basis” (Hamlyn 1995). Epistemology speaks to assumptions about knowledge and is significant in research because research deals with knowledge production (Kovach 2018). In research, epistemology is used to describe how we come to know something; how we know the truth or reality (Kivunja and Kuyini (2017). The importance of epistemology cannot be over-emphasised because it helps a researcher justify the conviction put in his/her data (ibid).

Crotty (1998) discusses the range of epistemologies – objectivism, constructivism, and subjectivism. He opined that objectivist epistemology *“holds that meaning, and therefore meaningful reality exists as such apart from the operation of any consciousness”*. Objectivist researchers can remain detached from their subjects, and the researcher’s interests, values, or interpretations do not bias the generation of knowledge (Moon and Blackman, 2014).

Constructivist epistemology asserts on the contrary that there is no objective truth waiting to be discovered (Moon and Blackman, 2014). Crotty (1998) maintains that to a constructivist, truth, or meaning comes into existence in and out of engagement with the realities in the world. This is because “meaning is not discovered but constructed”. Epistemology helps researchers ask factual questions to establish what counts as knowledge (Kivunja and Kuyini, 2017). This is because doctoral research is assessed based on the source of knowledge relied on (ibid) which may be intuitive, authoritative, logical, or empirical knowledge (Slavin, 1984).

For subjectivism, meaning does not come out of an interplay between subject and object but is imposed on the object by the subject (Crotty 1998). As explained by Moon and Blackman (2014), the value of subjectivist research is in revealing how an individual's experience shapes their perception of the world.

The epistemology selected by the researcher is constructivist epistemology. The justification for this choice is grounded in the choice of participants. The construction of the existing relationship between the different stakeholders will differ (even in relation to the same phenomenon), based on their realities in the world. The objectivist epistemology was rejected because it is situated within a positivist paradigm which is not the researcher's worldview. Subjectivist epistemology was also rejected because reality for the participants of this research is based on how their experiences shape their respective perceptions.

Research Methodology

Methodology is the strategy to acquire knowledge and methods as shown in Figure 1 above, are the actual techniques used to gather and analyse data (Brown and Duenas, 2020). Research methodology is a general roadmap that the researcher follows to identify the method of collecting data, analysing, and interpreting it to achieve the purpose of the study (ibid).

Grix's (2002) holds the view that a researcher's methodological approach, underpinned by and reflecting specific ontological and epistemological assumptions, represents a choice of approach and research methods adopted in each study. Research methodology is therefore the science and study of methods and the assumptions about the ways in which knowledge is produced (ibid). Grix (2002) further states that methods should be seen as free from ontological and epistemological assumptions, and the choice of which to use should be guided by the research questions (ibid). The three types of research

methodology are qualitative, quantitative, and mixed methods and the choice of depends on the nature of the research question being asked (Ma and Xie, 2023).

Quantitative research (QuanR) are approaches to empirical inquiry that collect, examine, and present data in numerical rather than narrative form (Givens, 2008). QuanR is adopted to respond to an inquiry between measured variables with the objective of directing, estimating, and clarifying phenomena (Leedy and Omrod, 2015). In other words, it relies on quantifiable data (Ma and Xie, 2023). This study is not a QuanR and therefore the researcher has disregarded this method.

Mixed methods research (MMR) is a study in which the researcher collects and analyses data, integrates the findings, and draws inferences using both qualitative and quantitative research in a single study (Easterby-Smith et al, 2021; Givens, 2008, p.526). This study is not MMR and therefore the researcher has disregarded this method.

Denscombe (2020) defines qualitative research (QualR) as being concerned with “the way in which people shape the world”. QualR involves a preference for data in the form of words, text, and images and favours a constructivist ontology and an interpretivist epistemology) (ibid). QualR focuses on nonquantifiable facts and aims to draw general conclusions that ensure credibility and objectivity (Ma and Xie, 2023).

The researcher will be adopting the QualR method which adopts the use of inductive reasoning and operates on the credence that reality is not easily demarcated into measurable, discrete variables but tends to draw general conclusions that ensure authenticity and objectivity (Ma and Xie, 2023).

Creswell and Creswell (2008) states that the researcher's design not only selects a qualitative, quantitative, or mixed methods study to conduct but must decide on a type of study within these three choices. This provides specific directions for procedures in a research study (ibid). This is discussed in detail below.

Qualitative Research Approaches

There are five areas of qualitative research: case study, ethnography, phenomenology, grounded theory, and critical analysis. These five areas are representative of research that is built upon inductive reasoning and associated methodologies.

- a. Phenomenology: Given (2008) describes this approach as the reflective study of lived experience. It studies the world as it is experienced rather than as we conceptualize, theorize, categorize, or reflect on it (Creswell and Creswell, 2018). The researcher rejects this approach because the interplay between the different actors (stakeholders) requires conceptualisation and additional reflection.
- b. Grounded Theory: This approach was developed by Glaser and Strauss (1965, 1968). Grounded theory is theoretical sampling that emerges as the research progresses (Bell and Waters, 2018). Research here does not start with a hypothesis or a literature review of the research topic but is based on interaction grounded in the views of the participants in the study (Creswell and Creswell, 2018). Analysis of data is ongoing until theoretical saturation is achieved, and the researcher is confident that the research process has been both comprehensive and exhaustive (Corbin and Strauss, 2007; 2015). This approach is rejected because there is some literature on the subject. It is the identified gaps in the

extant literature that the researcher is looking to address in this research (Bell and Waters, 2018).

- c. Ethnography: Ethnography is a design of inquiry where the researcher studies the shared patterns of behaviour, language, and actions of a group within a natural setting over a prolonged time (Creswell and Creswell, 2018; Easterby-Smith et al, 2021). This approach would have been the researcher's preference given that the researcher has observed some of the identified shareholders directly over a period. However, this approach is rejected for the following reasons (a) there is existing literature on the subject, and it is the identified gaps that the researcher is looking to address (Bell and Waters, 2018); and (b) the researcher has not studied a subset of the stakeholders (the regulators) sufficiently to situate this research within this approach.
- d. Case Study: This approach looks in-depth at one or a small number of companies over a period (Easterby-Smith et al, 2021). A case study is conducted over a defined period and uses a variety of data collection methods (Yin, 2009; 2012; 2014).

5 Reflexivity

It is vital that research findings demonstrate reflexivity with the data acquired. The researcher must endeavour to eliminate the potential for bias in the research.

6. Ethical Considerations

Ethics is pivotal to doctoral research. A violation of ethical considerations voids the research and incurs reputational issues for the research institution and the researcher. It is therefore mandatory for a researcher to obtain a written ethics approval before the commencement of any data gathering exercise.

Key ethical considerations include anonymity, confidentiality, consent approval of data subjects to maintain the integrity of the research work.

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