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Nature and Scope of Management Characteristics on Decision-Making in Family-Owned Enterprises in Nigeria

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ABSTRACT: The study examined the extent and type of management characteristics in decision-making among family businesses in Ondo State, Nigeria. The study employed a survey study design in data collection from the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) in Ondo State Nigeria. Data was gathered using the assistance of primary sources through the use of a structured questionnaire. The population for the study was 50 senior staff in the office of the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) in Ondo State. The study sampled the entire population of the study using Census Sampling Techniques. Regression analysis through SPSS version 25 was employed to study data. The findings indicated that accountability is statistically significant and positively related to corporate decisions in family-owned enterprises in the study area. Meanwhile, conflict resolution and integrity do not play any role in business decisions. More so, the findings, accountability is a strong and positive business decision predictor, while integrity and conflict resolution are not significantly influences decision-making among family businesses in Ondo State, Nigeria. The study concluded that organizations benefit more by fostering mechanisms of accountability rather than highlighting integrity and conflict resolution while making strategic decisions. However, the study recommended that the organization and government must prioritize developing clearly defined accountability structures to enhance corporate decision-making; also, future studies should examine the role of integrity and conflict resolution in different organizational contexts with potential moderators that could enhance the relationship between integrity, conflict resolution in decision-making.

KEYWORDS: Nature and scope of management characteristics, accountability, integrity, conflict resolution, and decision-making in family-owned enterprises.

I. INTRODUCTION

Globally, it is proving to be difficult for companies to find a balance between managerial effectiveness, innovation, and responsiveness to market forces in trimming the complexity of international rules, economic conditions, and technological advances as multinational entities make their decision-making process adaptive to cultural variability, time differences, and inter-border economic determinants (Naveed & Ali, 2025). Depending on which type and what level of managerial traits impact decision-making, companies operate and make strategic choices. Management characteristics tell us how managers and leaders make organisational decisions (Khani & Baig, 2025) and also set behaviors, traits, and strategies. Leadership styles like autocratic, democratic, and laissez-faire all influence the way decisions are made; resource allocation on prioritization and distribution of resources across various projects; decision-making style, whether centralised and decentralised, and management philosophy, whether innovation, control, teamwork, and efficiency; all influence how decisions are made.

In Nigeria, a nation characterized by accelerating economic growth, infrastructure problems, and a complex sociopolitical environment, the type and extent of management of decision-making present formidable challenges. In some organisations, particularly family organisations, corruption results in managerial choices that obstruct choice-making procedures and damage belief in authority, but in the open public sector, corruption takes the form of misappropriation of assets resulting from ineffectiveness and willful exploitation that harms organisational efficiency

(Farinu, 2025; Akinsola, 2025; Emmanson & Ajayi, 2021). The type of management has a big impact on the management attributes, especially decision-making as the style fosters higher authoritarianism and is likely to result in decisions being made by top executives with minimal input. Conversely, more democratic management promotes group decision-making with input from a broader group of employees. Performance results resulting from a solid and participative decision-making process are evidence of the influence since people are valued in the making of decisions and thus employee satisfaction, creativity, and productivity are increased.

While harsh management can hinder the required changes, the nature of management determines the rate at which an organisation can change strategy to enable fast switches to suit shifts in markets. Integrity is extremely important as far as management is concerned since it creates confidence among consumers, stakeholders, and employees (Akinsola, 2025). Integrity is the state of being ethical and honest with tremendous strength. Accountability in management is the responsibility of managers to explain their decisions and actions to stakeholders in the interest of the firm in the best manner possible and also according to the ethical and legal principles that rule the firm (Elijah & Safiyanu, 2025). Especially in companies with a diverse workforce and where decisions do have a significant impact on multiple stakeholders because conflict happens due to variations in resources, leadership decisions, and organisational course, the resolution of conflict is a necessary skill for decision-making (Usman et al., 2025). The study is confined to the nature and extent of managerial attributes directly influencing decision-making in family companies in Ondo State, Nigeria. Globally and especially in Nigeria, an ethical organisational culture based on conflict management, accountability, and ethical leadership reinforces management effectiveness, thus driving development and achievement in a fast-paced, highly competitive environment.

1.1 Statement of the Problems

In the current intricate and competitive business world, organisational success depends to a great extent on exceptional decision-making. However, especially when considered from the perspective of the dominating ethical and interpersonal drivers like integrity, accountability, and conflict resolution (Odewusi, et al., 2025; Omale & Ojo, 2025), the extent and quality of managerial traits in decision-making remain by and large unexplored. Government and policy changes interrupt continuity in decision-making, hence rendering business and management unpredictable; corruption reduces the quality of decision-making, leading to ineffective resource allocation and disproportionate practices; and human capital and infrastructural shortages continuously face Nigeria, particularly at the operational stage of decision-making. The study analyzed the type and extent of managerial attributes in family businesses in Ondo State, Nigeria, in decision-making. The study answered the research questions below.

i. How does accountability affect decision-making in family-owned enterprises in Nigeria?
ii. To what extent does integrity influence decision-making in family-owned enterprises in Nigeria?
iii. What is the impact of conflict resolution on decision-making in family-owned enterprises in Nigeria?

1.2 Objective of the Study

The broad objective of the study was to examine the nature and scope of management characteristics in decision-making in family-owned enterprises in Nigeria. The specific objectives are to:
i. Examined how accountability affects decision-making in the family-owned enterprises in Nigeria;
ii. Determine the extent to which integrity influences decision-making in family-owned enterprises in Nigeria;
iii. Evaluate the impact of conflict resolution on decision-making in family-owned enterprises in Nigeria.

1.3Significance of the Study

To stakeholders like government policies that support sustainable family-owned businesses as a major economic driver, the study was concerned with the Nature and Scope of Management Characteristics in Decision-Making in family-owned businesses in Ondo State, Nigeria is essential. Improved investment judgments help investors to comprehend risk drivers and success factors, hence making informed decisions. The policymakers can create special support programs aimed at improving the leadership and governance of family firms. An understanding of the unique financial decision-making of family firms would help tax administrations to better tailor their tax compliance strategies because the study promotes informed decision-making, economic growth, and regulatory efficiency.

II. LITERATURE REVIEW

2.1 Conceptual Review

2.1.1 Decision Making

Management accounting decision-making is a process of analysis of consideration of financial and non-financial information for the objective of impacting organisational goals through effective decision-making. Data-driven decisions help managers manage resources, enhance operations, and enhance profitability through the decision-making process. Management accounting decision-making, as Coussemen et al. (2024) have imagined it, is the process by which accounting information, including cost analysis, budgeting, and reporting performance, is utilized to make company decisions to enhance financial performance and fulfill strategic goals. Since accounting involves analyzing fiscal data for approximating possible returns and threats and coordinating in-house concerns (operational efficiency) with extrinsic concerns like marketplace pressure (Mbachu et al., 2024; Khani & Baig, 2025), managerial decision-making is the key to ensure cost containment, price stabilizations, and anticipating future actions. With tools like break-even analysis, variance analysis, and budgeting, management accountants supply the information needed to enable the management to make informed decisions in favor of the government's financial and strategic goals (Olanrewaju et al., 2024).

2.1.2 Accountability

Management accountability is the responsibility of managers to monitor the financial activities and performance in their spheres of influence, thereby ensuring efficient use of resources (Farinu, 2025). Accountability, in business and management, is the fact that managers are answerable for the financial results of their decisions, the accuracy of financial reporting, and the loyal use of corporate resources. Within accounting, responsibility holds managers accountable for the realization of financial objectives, compliance with budgetary constraints, and presenting financial information accurately to make decisions (Toluwani et al., 2024). Eneje et al. (2024) explained that when companies delineate opportunities for expansion, manage expenditures, and synchronize financial activity with strategic intentions, responsibility requires transparency in reporting and monitoring performance compared to predetermined goals. Also, it promotes a culture of accountability where activities can be traced back to individuals or departments, and financial performance is tracked on a timely basis (Sahoo et al., 2025). Responsibility is what underpins improved financial management and organisational performance in decision-making.

2.1.3 Integrity

The concept of integrity in management decision-making, as Kohn (2024) describes it, is the maintenance of ethical standards, honesty, and transparency in the decision-making process so that decisions reflect moral ideals and long-term company interests. Integrity, according to Robinson and Robinson (2016), is having a strong ethical sense to make decisions, being open, and responsible for doing the right thing even when there is difficulty or pressure to act immorally. In management, integrity will make decisions honestly, and fairly, and by company values and will foster the trust of employees, customers, and stakeholders so that being confident the decision-makers will act with integrity and transparency will guarantee the decisions taken are honest and fair. Decision-making out of integrity also encourages a culture of accountability under which managers become responsible for the outcome of their actions. Integrity, according to Kippin and Pyper (2025), ensures long-term success as ethical decisions will most likely bring sustainable business activity and a good image for maintaining credibility and building loyalty within a firm.

2.1.4 Conflict Resolution

Management conflict resolution is to resolve and bring to an end disagreements and controversies between departments, groups, or players to ensure operations are smooth and organisational success (Usman et al., 2025). Conflict resolution is discovering, addressing, and resolving problems so that they result in understanding, cooperation, and problem-solving and hence reduce negative impacts on productivity and morale in an organisation (Elijah & Safiyanu, 2025). Diversity of views, goals, and ways of working leads to conflict as an inescapable fact in management. Effective handling of conflict decides if an environment of work, communication, negotiation, or give-and-take in an attempt to arrive at mutually acceptable solutions (Omale & Ojo, 2025). Conflict resolution reconciles multiple views and fosters a team culture of respect and faith, thus improving decision-making.

2.1.5 Management Characteristics

Sound decision-making is what effective management in any company depends on; thus, the capacity to make rational, well-informed, and timely judgments is what is generally responsible for distinguishing successful managers from those who are unable to cope with the complexity of contemporary companies (Dike et al., 2025). The qualities and skills managers exhibit while making decisions that influence the company, employees, and overall performance (Odewusi et al., 2025) make them have management characteristics when deciding. Some of the management characteristics are those of data analysis, critical thinking, risk-taking, flexibility, strategic thinking, leading, clear communication, and innovative problem-solving skills. The effectiveness of the business, the motivation of the workers, and organizational development are highly influenced by the decision-making stances of the managers (Olubiyi, 2025). Decision-making in management is the sequence of activities used for evaluating the different options, procurement of facts, examination of the options, and finally choosing the best course based on the experience, judgment, and organisational environment in which the decision is taken (Kohn, 2024). Strategic thinking refers to the capacity of the managers to make not only short-term successful decisions but also sustainable long-term ones by anticipating long-term consequences and trends in making choices that are in synchrony with the overall company goals spotting opportunities, analyzing competitive strengths, and anticipating changes (Omale & Ojo, 2025).

2.2 Theoretical Review

The two theories discussed in the paper were Agency Theory and Stewardship Theory. The study is based on the stewardship theory because it describes managerial traits in family firms' decision-making.

2.2.1 Stewardship Theory

James E. Davis developed the Stewardship Theory mainly in 1991. Others developed and advanced it later on, especially Donaldson and Davis (1991), who improved its use in corporate governance even further. In the Stewardship Theory, the managers are more inclined to act as stewards of the firm's resources than self-interested, thus placing the long-term success of the company at the highest level over personal gain (Aliahmadi, 2024). In stewardship theory, the managers are considered to be reliable individuals who make decisions in the best interests of the firm and find satisfaction in fulfilling the goals of the firm and maintaining its growth, thus complementing the goals of the firm (Mahohoma, 2024; Rudolf, 2024). The theory contradicts the Agency Theory that managers have interests which are distinct from the interests of the shareholders since managers are defined as being motivated by a sense of duty and responsibility for themselves, thereby making decisions to create value for all stakeholders, most especially in family firms that have a long-term orientation. The argument is especially true in firms where the role of management and ownership go hand-in-hand to a large extent, thus encouraging a better level of commitment and trust. Ahola (2023) posited that since the managers' and shareholders' interests are aligned, with this resulting in a concern for the long-term success of the firm, managers ought to be inherently motivated to perform in the interest of the organisation and stakeholders rather than pursue their self-interest. Particularly in large companies, the idea lacks adequate systems of accountability, which can result in inefficiencies and misuse of resources (Rudolf, 2024).

2.2.2 Agency Theory

First suggesting the Agency Theory in their 1976 publication "Theory of the Firm: Managerial behaviour, agentive behaviour, agency costs, and owner structure," Jensen and Meckling's Agency theory mostly deals with the junction of agents executives or managers and principals shareholders or owners theory being based on the assumption that the agents hired by the principals can exercise their self-interest and hence may conflict with the principals' goals (Matinheikki et al., 2022; Musa & Ibrahim, 2022). Agency costs—that is, incentive and monitoring costs of this asymmetry and mismatch of knowledge between the agent and the principal—may result from efforts of reconciliation between the interests of both sides—that is, from their drive (Syafriadi et al., 2023). Though agent opportunistic behaviour emerges from their information asymmetry, principals and agents operate in their respective best interests based on the notion (Al-Faryan, 2024). Critics of agency theory argue that it oversimplifies human nature in its presumptions that both parties are only self-interest-based and overlook issues such as personal ambitions or ethical considerations (Toluwani et al., 2024). The theory's incentive- and contract-oriented approach may understate trust, social conventions, and other inter-subjective events' influence in reshining the principal-agent relationship (Eneje et al., 2024). Relevance to the kind and degree of management in family companies addresses the issues of ownership management, succession, and interest alignment between family members and hired management, thereby directing the decision-making process in family companies.

2.3 Empirical Review

Odewusi et al. (2025) examined how peace accounting contributes to the Nigerian economy's sustenance. The research employed a post facto research method. The population was 14 registered deposit money banks, and the sample of 10 was purposively selected between 2013 and 2022. Data was obtained from secondary data. Descriptive statistics and inferential statistics were used in analyzing data. Their findings reveal that peace accounting has a significant influence on the Economic Sustainability of listed deposit money banks in Nigeria (Adj $R2 = 0.69$, F-Stat = 120.56, $p < 0.005$). Moreover, the findings indicate that peace accounting significantly influences the social sustainability of deposit money banks listed in Nigeria (Adj R2 = 0.79, F-Stat = 88.58, $p < 0.005$) and indicates that peace accounting significantly influences the environmental sustainability of the banks (Adj R2 = 0.65, F-Stat = 70.66, $p < 0.005$).

Omale and Ojo (2025) conducted a study on the limited correlation between these variables. This study aimed to investigate employee assertive behaviour: a theoretical examination of conflict management on organizational productivity. A comprehensive review of the existing research literature was carried out using a qualitative study design. Their study found that assertive conflict management encourages individuals to state their problems, thus enhancing self-esteem, productivity, and confidence in subsequent interactions. Khani and Baig (2025) evaluate the impact of proactive decision-making styles, the role of self-awareness to improve reflection, and adjustment's role in shaping adaptive decision-making. A quantitative method was utilized with a purposive sampling technique and a cross-sectional time frame to focus on individuals who are currently involved in organisational decision-making.

Data analysis was conducted using Structural Equation Modelling (PLS-SEM). Their research demonstrated that proactivity, self-awareness, and relative positioning play a profound influence on the decision-making styles of Pakistani managers. Abubakar et al. (2025) analyzed the relationship between conflict and organisational performance at North-Eastern University Gombe, Gombe State. They applied a descriptive research method through the use of Stratified Sampling in collecting data from the respondents via a questionnaire completed by North-Eastern University Gombe personnel, and the population size was 82. Respondents were chosen by a simple random sampling procedure, utilizing the entire population as the sample. The data were statistically analyzed using regression analysis and inferential statistics at a 5% significance level to test the hypotheses proposed according to the research objectives.

In their study, they found interpersonal conflicts to have a significant impact on production at North-Eastern University. Gombe, Gombe State Elijah and Safiyanu (2025) examined the role of conflict management strategies in organisational performance of selected public tertiary institutions in Nasarawa State, Nigeria, that is, Isa Mustapha Agwai I Polytechnic Lafia, College of Education Akwanga, and Nasarawa State University Keffi, employing competing/dominating, accommodating, and collaborating conflict management strategies. Human relations theory was the research foundation. 348 academic staff from three tertiary institutions in Nasarawa State were selected using Taro Yamane's formula for calculating the sample size. The participants' responses were coded using a five-point Likert scale.

They used the newest Partial Least Squares - Structural Equation Modelling (PLS-SEM) in their data analysis. Their research confirmed that all conflict management styles dominating, accommodating, and collaborating had in very high positive correlation with organisational success. Sahoo et al. (2025) conducted a bibliometric analysis of applications of MCDM for energy management with an emphasis on renewable energy systems, energy efficiency, grid management, and policy planning between 2010-2025. It outlines prevailing approaches like AHP, TOPSIS, and hybrid models with emphasis on their strengths and weaknesses. It identifies trends, limitations, and challenges, dealing with uncertainty, utilization of real-time data, and coping with dynamic energy scenarios.

Usman et al. (2025) analyzed the efficacy of resolving conflicts through Alternative Dispute settlement (ADR) mechanisms in Nigeria. It was qualitative research, centered on case studies and journal literature which illustrate good implementations of Alternative Dispute Resolution (ADR). Their study compared comparison of results of alternative dispute resolution (ADR) procedures with traditional litigation processes. This method permits consideration of the efficacy and efficiency of ADR in resolving disputes, furnishing feedback on its strengths and weaknesses. They employed the Interest-Based-Relational Approach (IBRA) as the key theoretical model to ascertain the efficacy of Alternative Dispute Resolution (ADR) mechanisms, including mediation, arbitration, conciliation, and negotiation, in dispute resolution in Nigeria through an investigation into ADR's principles, processes, and consequences. Their findings indicated that the ADR process assisted in lowering litigation backlog and costs enhanced collaborative problem-solving, and saved relationships and reputations, among others.

Emmanson and Ajayi (2021) considered the effects of public sector reforms from 2015 to 2020 promoting transparency and accountability. They also examined the extent of achievement of the objectives and variables or issues inhibiting effective reforms of the public sector in Nigeria. They are examining three specific proxies for their openness and accountability aspects: Open Budget Initiative, Ease of Doing Business, and Corruption Index utilizing indicators and rankings offered by the World Bank and Openness International. Their findings indicated that in Nigeria, various public sector reform projects have been undertaken over the years in all sectors and at all levels. Their review also indicated that the reform programs brought modest returns, while some had minimal or no effect on transparency and accountability.

Bonilla-Hernández (2020) examined the impact of responsibility in assertive decision-making across all sectors and hierarchical levels in a small to medium-sized medical field business in Tijuana, Baja California, Mexico. It employs a qualitative method with a phenomenological structure on 10 participants: 54.5% operational employees, 18% support employees, and 27.5% administrative staff. Its measuring tools are questionnaires and focus groups to quantify accountability. Data analysis employs descriptive statistics, the SPSS computer program version 22, and coding tables. The findings indicate that all the collaborators are unaware of the responsibility of day-to-day decisions. At times, the decision-maker chooses to do nothing, mainly due to fear of repercussions.

III. METHODOLOGY

The study utilized the survey research technique in gathering data. Data were gathered from the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) in Ondo State, Nigeria. Data were gathered from primary sources through the use of a structured questionnaire. The study population consisted of 50 staff of the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN). The research utilize Census Sampling Techniques to capture the whole population under study. The research instrument was a four-point scale. The variables were categorized into dependent and independent types. The independent variables of managerial attributes were accountability, integrity, and conflict resolution. The dependent variable is decision-making, quantified by business decisions. Data were analyzed by regression analysis via SPSS version 25.

IV. RESULT AND DISCUSSION OF FINDINGS

The table gives descriptive statistics for four variables: corporate decisions (Corp_Decision), Accountability, Integrity, and conflict resolution (Conf_Res). All the variables are examined for minimum, maximum, mean, standard deviation, skewness, and kurtosis. The mean of Corp_Decision is 3.1773, which means that the respondents rate this facet somewhat above the midpoint of the scale. The standard deviation is 0.31954, which shows zero variability in responses. The negative skewness value of -0.197 suggests a slight bias towards higher scores, but the distribution is almost symmetric. A kurtosis value of -0.489 indicates a very platykurtic distribution relative to a normal distribution. Accountability has a mean of 3.1802, slightly above the middle. The standard deviation of 0.27991 suggests responses are more closely clustered around the mean than Corp_Decision's. A skewness of 0.000 suggests a perfectly normal distribution, but a negative kurtosis of -0.192 suggests a distribution slightly flatter than a normal distribution. The mean of integrity is 3.2703, the highest of the four variables, suggesting stronger judgments of integrity.

The standard deviation (0.28859) suggests good concordance in terms of this measure, with responses slightly clumped around the mean. A skewness of 0.035 indicates proximity to symmetry, and a kurtosis of -0.688 indicates a relatively flat distribution with fewer extreme scores than there would be in a normal distribution. The mean for conflict resolution is 3.2529, the same as integrity. The standard deviation of 0.26794 is minimal, showing strong consensus response. A skewness of 0.181 indicates a minimal tilt toward higher ratings, while a kurtosis of -0.799 indicates a less than normal peaked distribution with comparatively fewer outliers. The data indicate a general consensus regarding the variables since all mean values are ever so slightly above the middle point of the scale. The distributions have a very flat profile (negative kurtosis) and are symmetrical or mildly skewed towards high values.

Table 1: Descriptive Statistics

	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic		Statistic	Std. Error
Corp_Decison	2.50	3.88	3.1773	.31954	-.197	.361	-.489	.709
Accountability	2.50	3.75	3.1802	.27991	.000	.361	-.192	.709
Integrity	2.63	3.88	3.2703	.28859	.035	.361	-.688	.709
Conflict_Resolution	2.75	3.75	3.2529	.26794	.181	.361	-.799	.709

Source: Author’s Computation (2025)

Model Summary

The table indicates the model summary of a regression model including independent variables Conflict Resolution, Accountability, and Integrity and the dependent variable Corporate Decision (Corp_Decision). 0.502 is a very positive association of the predictors with the dependent variable. Conflict Resolution, Accountability, and Integrity, the independent variables, explain 25.1% variation in Corp_Decision when R Square is 0.251. Following the consideration of the number of predictors, Adjusted R Square value 0.194 is an indicator of the capability of the model to predict the dependent variable since it is quite below R Square. The model suggests minimum power for predicting corporate decision-making, just as in the case of conflict resolution, Accountability, and Integrity factors; nevertheless, there can be other variables that will aid in varying this field.

Table 2: Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.501[a]	.251	.194	.28694	1.684

a. Predictors: (Constant), Conflict_Resolution, Accountability, Integrity

b. Dependent Variable: Corp_Decison

Source: Author's Computation (2025)

The ANOVA table suggests that the dependent variable variation is well explained to some extent by the regression model. Since the p-value = 0.010 and the F-value = 4.363, the model is significant at 0.05. Though the residual sum of squares (3.211) suggests variance that is unexplained, the regression sum of squares (1.078) suggests variation explained by the predictors. Accompanying the importance of the model, the mean square for regression (.359) is larger than the mean square for residuals (.082. This tells us that there are strong predictors that are the independent variables the model has.

Table 3: ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.078	3	.359	4.363	.010[b]
	Residual	3.211	39	.082		
	Total	4.289	42			

a. Dependent Variable: Corp_Decison

b. Predictors: (Constant), Conflict_Resolution, Accountability, Integrity

Source: Author's Computation (2025)

With a positive correlation (B = 0.510, p = 0.025), the table shows the results of the regression analysis indicating that responsibility is a statistically significant predictor of the dependent variable. Holding constant other variables, the unstandardised coefficient of responsibility shows that with every unit increase in accountability, the corporate decision dependent variable increases by 0.510 units. As the p-value is below the 0.05 standard level, the effect in this case is significant and appreciable. At 0.05, integrity neither exerts a statistically significant influence on the outcome variable (B = 0.148, p = 0.499), and thus its influence is not quite evident. That is to say, for this paradigm, the dependent variable might not be significantly influenced by integrity. Conflict resolution likewise has no perceivable influence (B = -0.486, p = 0.868) meaning that here in this situation the outcome variable is not impacted at all by conflict resolution. The results normally show that though integrity and conflict resolution do not have any perceivable influence on the prediction of the dependent variable, responsibility impacts significantly and with a strong effect.

Table 4: **Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.220	.591		2.064	.046
	Accountability	.510	.219	.446	2.332	.025

Integrity	.148	.218	.134	.682	.499
Conflict_Resolution	-.046	.274	-.038	-.167	.868

a) Dependent Variable: Corp_Decison
b) **Source: Author's Computation (2025)**

4.1 Discussion of Findings

The findings suggest that, with a positive and statistically significant correlation in this study, responsibility is an important predictor of business behavior. This implies that business decision-making improves as responsibility does. These findings are consistent with prior research conducted by Bonilla-Hernández (2020) on the role of responsibility as it affects risky decision-making in all domains and at all levels of an SMB in the healthcare sector in Tijuana, Baja California, México. Based on their findings, none of the colleagues know how serious the everyday decisions are. Integrity and conflict resolution have little influence on business decisions, as opposed to research findings in conflict and organisational success within North-Eastern University Gombe, Gombe State. From their findings, they discovered that productivity within North-Eastern University Gombe, Gombe State has a significant impact on personal conflicts. This study, however, refutes Usman et al. (2025) findings on the efficiency of settlement of disputes by utilizing Alternative Dispute Resolution (ADR) in Nigeria. Their results showed that among others, the ADR process promoted collaborative problem-solving, assisted in the reduction of backlog in litigation and its costs, and conserved relationships or reputation. Thus, sound decision-making in companies is dependent on integrity and conflict resolution as differences in decision-making and findings of this study are attributed to methodological and contextual differences.

V. CONCLUSION AND RECOMMENDATIONS

The study confirmed that accountability is a determinant and positive predictor of corporate decision-making, whereas integrity and conflict resolution are not determinants in this sense; it also confirmed that organisations gain more from the strengthening of accountability mechanisms than from the application of integrity and conflict resolution in strategic decision-making. The study advised organisations to prioritize the setting up of clear accountability frameworks in order to strengthen corporate decision-making. Future research can investigate the effect of integrity and conflict management in various organisational contexts considering potential moderators that would strengthen the relationship between integrity, conflict management, and decision-making.

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