PROMOTING ORGANISATIONAL CITIZENSHIP BEHAVIOUR THROUGH CORPORATE GOVERNANCE

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Abstract

Corporate governance is a major topic of debate among scholars from different parts of the world, but little has been empirically investigated on the impact of corporate governance on the discretionary work behaviour of employees in selected deposit money banks in Nigeria. Therefore, the purpose of this study is to examine the impact of corporate governance on the organizational citizenship behaviour of employees in deposit money banks. A cross-sectional survey design was used, which supports the use of questionnaire to collect data from the participants. Data were collected from 224 participants from 18 deposit money banks operating in south-east Nigeria. The study employed frequency distribution and linear regression to analyse respondents' profiles and research hypotheses. Results of the study revealed that corporate governance dimensions predicted organisational citizenship behaviour indicators. The practical significance of this study lies in the possibility of improving organizational citizenship behaviour in organizations by integrating the main recommendations of this study into the corporate governance of organizations. This study concludes that corporate governance (measured in terms of leadership quality, accountability, board size, board effectiveness, and board independence) influences and improves organizational citizenship behaviour that is driven by altruism, integrity, sportsmanship, courtesy, and civic virtue.

Keywords: Corporate Governance, Board Effectiveness, Board Size, Accountability, Organisational Citizenship Behaviour, Deposit Money Banks, Stakeholders' Theory

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1. INTRODUCTION

The topic of corporate governance dominates among business scholars and industry practitioners across the globe (Nguyen et al., 2022; Shajahan, 2020; Filatotchev et al., 2013; Morellec et al., 2012; Ngobo & Fouda, 2012). This interest was orchestrated by the global financial scandals that rocked the world's most rated high-performing corporations such as Enron, Tyco, WorldCom, Bear Stearns, Parmalat, Ahold, Lehman Brothers, and American International Group (AIG) between 2001 to 2009 (Akande, 2016; Ibrahim, 2013; Larcker & Tayan, 2011). Narrowing corporate governance to the Nigerian banking industry, the Central Bank of Nigeria (CBN) introduced the Code of Corporate Governance in 2005 to curb financial misconduct among owners of deposit money banks and encourage bank managers to adopt global accountability behaviour (Haji & Mubaraq, 2012). What then is corporate governance? This study was based on the definition of corporate governance proposed by Kazmi (2008). The reason is that the author defined the concept according to the perspective of the stakeholders of the organization which is the focus of this study. Kazmi (2008) defined corporate governance as the management relationship that exist between directors, managers', and other stakeholders such as employees, suppliers, customers, and host communities. This relationship is very significant for effective decision-making quite apart from ethical and accountability to stakeholders whose investment is usually at stake (Gangi et al., 2021). One of the implications of this study is that corporate governance improves the performance of many deposit money banks due to transparency, accountability and independence of the board of directors (Afolabi & Dare, 2015; Filatotchev et al., 2013). Afolabi and Dare (2015) argue that corporate governance in the banking sector reduces risk for investors, attract more investment capital and improves the profitability of deposit money banks. Corporate governance strengthens the relationship between owners of deposit money banks and their stakeholders', thereby creating a conducive working environment for the business to thrive (Ehimare et al., 2013).

However, every organisation, including deposit money banks, thrives in an environment that is conducive for all stakeholders who contribute in one way or another to ensure the smooth running of all functional areas of management. One such stakeholder is the employees who are entrusted with the responsibility of conveying the goals of the organisation to the desired destination through a means called organizational citizenship behaviour. Organisational citizenship behaviour is a commitment on the part of the employee to display helping behaviour that is not part of the job requirements (Pratiwi & Nawangsari, 2021). In other words, it is discretionary or voluntary work behaviour. This study relied on the definition of organisational citizenship behaviour by Organ (1988) who popularized the concept. He affirmed that organisational citizenship behaviour is individual discretionary behaviour that is not expressly recognized by management compensation system but enhances the effective functioning of the business. Organisational citizenship behaviour is significance for the growth, development, and sustainability of small and multinational businesses across the globe. Studies have shown that organisational citizenship behaviour promotes workplace culture, resilience, business effectiveness and efficiency (Liwaul et al., 2021). It has been revealed that organisational citizenship behaviour enhances business competitiveness, corporate dynamic capability, and high business performance (Jafarpanah & Rezaei, 2020). Moreover, international business scholars argue that the metamorphosis of small businesses into multinational corporations is made possible by employees who exhibit citizenship behaviours (Hemakumara, 2020).

However, research trends have examined the role, influence, impact, relationship and effect of corporate governance on different criterion variables across industries and geographical scope using several methodologies (Fernando, 2022; Nguyen & Dang, 2022; Ivascu et al., 2022; Alsurayyi & Alsughayer, 2021; Cretu, 2020; Samlal, 2020; Asahak et al., 2018; Wanyama & Olweny, 2013). Most of the above studies have not investigate the prediction of organisational citizenship behaviour through corporate governance, especially in the service sector, with a specific focus on deposit money banks in Nigeria. In addition, all studies have focused on how corporate governance will improve corporate performance (operational and financial). The above trends of studies have created a research gap that has been filled by this study. In addition, although most of these previous studies have not considered employees as contributing to the overall performance of any business in the area of corporate governance. This study has departed from their perspectives and set new agenda by showcasing the relevance of organisational citizenship behaviour on business performance, effectiveness, customer satisfaction, resilience, loyalty, and sustainability of deposit money banks across the globe. The choice of deposit money banks is based on their contributions to society such as job creation, and community development as well as financial intermediaries between depositors and borrowers (Edeh et al., 2022). Additionally, the banking sector contributed about 34.6 trillion naira ($83.2 million) in 2017; 37.8 trillion naira ($90.9 million) in 2018; 42.7 trillion naira ($102.7 million) in 2019; 53.3 trillion naira ($128.2 million) in 2020; and 2.3 trillion naira ($5.5 billion) in 2021 to Nigeria's gross domestic product (Nduka Chiejina, 2022; Komolafe, 2022). Therefore, the objective of this research is to investigate the effect of corporate governance on organisational citizenship behaviour in selected deposit money banks in Nigeria. In the context of the purpose of the study, the following research objectives were formulated:

1) investigate the significant effect of leadership quality on altruism;
2) examine the significant effect of accountability on courtesy;
3) identify the significant effect of board size on sportsmanship;
4) determine the significant effect of board effectiveness on conscientiousness;
5) investigate the significant effect of board independence on civic virtue.

The remainder of the article is organized as follows. Section 2 reviews the relevant literature, hypotheses development and theoretical underpinning. Section 3 describes the methodology used to conduct the research. Section 4 explains the results of the study. Section 5 discusses the results, which provide important information and opportunities for further research in the future. Section 6 presents the study's conclusions, limitations, and suggestions for future research.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1. Corporate governance

Corporate governance has been perceived by scholars and practitioners in various "theoretical jungles", where some view it as stakeholder returns on investment, while others extol the board of directors as decision makers that control the affairs of management. However, regardless of scientific approaches, researchers have chosen to rely on the *modus operandi* governing the organisation. In this study, the scholars defined corporate governance as processes, principles, and policies of ensuring fairness, transparency, and ethical management of resources by the organisation's leadership for the benefit of all stakeholders. On another lens, the Organisation for Economic Cooperation and Development (OECD) defined corporate governance as a "set of relationships between a company's management, its board, its shareholders and other stakeholders", providing "the structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined" (OECD, 2015, p. 9). According to Cretu (2020) and Rehman and Hussain (2013) corporate governance is the actions or decisions taken that influence the behaviour of the organisation in terms of the wealth and goals of its stakeholders. In another perspective, corporate governance is viewed as an organisation that is governed by applying the best corporate governance practices to society and the environment (Arif et al., 2021).

Many scientific studies describe measures of corporate governance. The Australian Institute of Company Directors (2019) came up with eleven dimensions of corporate governance: 1) effective internal communication and teamwork; 2) effective leadership by the chairman; 3) effective self-assessment; 4) effective committee leadership and management; 5) effective information management; 6) effective meeting management and record keeping; 7) clarity of board member roles and responsibilities; 8) remuneration management; 9) risk management and compliance; 10) effective internal performance management of members of the board; and 11) effective oversight of strategic direction. Other validated indicators of corporate governance are probity, strategic vision, accountability, openness, management of risk, and effective monitoring of work performance (Abun et al., 2022); board size, board independence, leadership qualities, accountability, board effectiveness, board member qualification, and audit committee (Lartey et al., 2020). Some studies, such as Abun et al. (2022), Isidore (2022), Adegboyegun et al. (2022), Isaac (2022), Le and Behl (2021), Alsurayyi and Alsughayer (2021), Lartey et al. (2020), Wako (2020), Samlal (2020), Wanyama and Olweny (2013) revealed that corporate governance predicted other criterion organisational variables. On another hand, consistent with the validated evidence, the study of Fernando (2022) adapted leadership quality, accountability, board size, board effectiveness and board independence as indicators of corporate governance. This was also substantiated and confirmed in the studies of Abun et al. (2022), Lartey et al. (2020) and Asahak et al. (2018).

2.2. Organisational citizenship behaviour

Organisational citizenship behaviour is defined as voluntary commitments by employees that are not destructive and not part of the organisational's job description but contribute to the organization's performance (Edeh & Onuba, 2019). It is also considered as the actions and behaviours of an employee that are not expected by management, but the employee exhibits them based on his/her moral principles (Liwaul et al., 2021; Chamisa et al., 2020). Organisational citizenship behaviour is also described as the discretionary work behaviour of an employee who considers it normal to perform another person's job (Pratiwi & Nawangsari, 2021; Rosafizah et al., 2020). In contrast to the above arguments, Al-Ahmadi and Mahran (2022) emphasized that organisational citizenship behaviour is borne out of voluntary affection towards the organisation. In other words, voluntary behaviour is driven by the organization's philosophy as formulated by the board of directors, which sets the rules. In light of the above, any demonstration of behaviour not expected by management can be referred to as discretionary. Rosafizah et al. (2020) contended that the action of an employee who volunteers to assist his/her colleague in ensuring the work is completed is due to the fact that management may apply or promise some kind of reward. In contrast, Sarasu et al. (2021) found that organisational citizenship behaviour can only be demonstrated when there is a harmonious relationship between management and employees. This definition has added feather to this study because, cordial relationship can be achieved when there is effective corporate governance. Organisational citizenship behaviour is concerned with affective commitment of employees to organisational goals (Işık, 2021; Alshaabani et al., 2021; Edeh & Ofoegbu, 2017). Many scholars believed that citizenship behaviour is driven by top management, while others perceived it as individual personality characteristic (Al-Ahmadi & Mahran, 2022; Liwaul et al., 2021; Chamisa et al., 2020). But according to Organ (1988) it is emphasized that organisational citizenship behaviour is driven by an individual's predisposition to act in accordance with the satisfaction derived from job. Supporting this argument, Viko and Nnorom (2020) added that organisational citizenship behaviour is a function of job satisfaction and management support. Yaakobi and Weisberg (2020) mentioned that discretionary work behaviour is determined by board decisions that affect the interests of stakeholders.

Regarding aspects of citizenship behaviour in the workplace, Organ (1988) developed five dimensions that include altruism, sportsmanship, conscientiousness, courtesy, and civic virtue. Altruism refers to discretionary or voluntarily assisting newcomers, helping overload coworkers, and assisting colleagues who are yet to report to work (Chamisa et al., 2020; Eketu & Edeh, 2015). Sportsmanship refers to willingness to tolerate colleagues and work without complaining; whereas conscientiousness is concerned with working for extra hours, and obeying organisational rules and regulations (Sarasu et al., 2021; Edeh & Dan-Jumbo, 2019). Courtesy is when an employee makes use of time, becomes problem-solver, and makes consultations before taken a decision (Yaakobi & Weisberg, 2020; Edeh, Obiageri, et al., 2020). Civic virtue is associated with voluntary attending meetings and promoting the interests of the organization (Liwaul et al., 2021; Edeh, Chukwu, et al., 2020).

2.3. Leadership quality and altruism

The leadership qualities of the board of directors of deposit money banks to a great extent affect the discretionary work behaviour of their employees. This can be attributed to the leadership's ability to influence employees to perform their work diligently in line with the ethical principles guiding the organization (Edeh et al., 2021). It has been shown that corporate governance is leadership responsibility (Alsurayyi & Alsughayer, 2021). Leadership instigates workers in the organisation to assist their colleagues who may not report to work early because of unforseen circumstance beyond their control (Alshaabani et al., 2021; Rosafizah et al., 2020). Managers are expected to possess managerial skills, conceptual skills, human relations skills, and technical skills that empower them to lead other people in the workplace; and hence, when such qualities are absent, subordinates would not exhibit discretionary work behaviour (Al-Ahmadi & Mahran, 2022). Meanwhile, senior managers who have essential leadership qualities such as employee-oriented consciousness always inspire their subordinates to exhibit extra-role work behaviour (Işık, 2021). Research has shown that leadership has a long way to stimulating employees' altruistic work behaviour in the workplace (Sarasu et al., 2021; Liwaul et al., 2021). This supports Sarasu et al. (2021) assertion that managers and other senior leaders must acquire leadership skills to influence subordinates in ways that motivate them to cultivate citizenship behaviour. According to the above, leadership quality determines the degree of altruistic behaviour of employees at work. Based on this premise, the first hypothesis is drawn as follows:

H1: Leadership quality has a significant impact on altruism.

2.4. Accountability and courtesy

Courtesy demands that managers must be held accountable for any resources allocated to them either directly or indirectly for the attainment of organisational goals. Management that is committed to accountability standards, ethical reporting, and international accounting standards, usually attracts courtesy from the employees without coercion (Lartey et al., 2020; Eketu & Edeh, 2020). Financial and non-financial resources accountability bring about subordinates' discretionary behaviour of greeting customers such as "*Welcome to our bank*", "*Please how can we help you?",* and "*Have a nice day*" to mention but a few as maybe drafted by bank owners and enshrined into their mission statements. Apart from emotional labour behaviour that forces employees or subordinates happy despite their disposition, discretionary behaviour is an exercise of free will that does not require any coercion, especially when senior managers are transparent in performing their duties (Işık, 2021). Afolabi and Dare (2015) opined that top management that has the business at heart must be in congruence with employees' aspirations with regards to performing extra duties in the workplace. Scholars have shown that senior managers' accountability is a prerequisite for promoting subordinate's discretionary work behaviour (Liwaul et al., 2021; Pratiwi & Nawangsari, 2021; Chamisa et al., 2020). Based on the above, Isidore (2022) argued that any business that does not pursue accountability and board independence as ethical behaviour will not only abuse societal morality, but also planned to fail in business. It is against the above arguments that the second hypothesis is formulated:

H2: Accountability has a significant effect on courtesy.

2.5. Board size and sportsmanship

Board size is another aspect of corporate governance that affects employees in the banking sector. Employees typically do not feel comfortable when issues related to operational changes in processes, methodology and culture are brought to the board of directors for discussion and possible implementation (Gangi et al., 2021). The reasons behind this emotional resistance areas a result of the fear of losing their jobs since they cannot reach any members of the board with regards to such changes. When employees are not comfortable with the composition of board members, they tend to exhibit counterproductive work behaviour instead of citizenship work behaviour. It is these counterproductive work behaviors that cause grumbling and complaints in the workplace (Al-Ahmadi & Mahran, 2022; Rosafizah et al., 2020). Sometimes when employees in deposit money banks are not in tune with their senior managers, they become afraid each time they hear there would be a board meeting (Isidore, 2022). Gangi et al. (2021) noted that the fear that employees feel when board members are meeting is that they may be fired either because of a mistake they made in doing their job or because of their inadequacy to your manager. Adegboyegun et al. (2022) argue that boards of directors with a small number of members are more likely to be transparent in their judgment when it comes to decisions regarding employee termination. Sarasu et al. (2021) argued that any business that fails to discourage complaints will inevitably lose potential employees.

H3: Board size has a significant effect on sportsmanship.

2.6. Board effectiveness and conscientiousness

Effectiveness in management is perceived as doing the right thing at the right time (Robbins & Judge, 2018). Thus, the effectiveness of the board of directors is an indicator of the integrity of employees who are committed to working overtime in the banking sector. Board members who are effective in the discharge of their job stimulate employees to imbibe conscientious behaviour to improve the performance of the organisation. In line with the above statement, Liwaul et al. (2021) opined that conscientious behaviour stems from management's actions to convince their subordinates that they can perform their jobs effectively. However, Gangi et al. (2021) contended that the performance of subordinates is dependent on the effectiveness of board members. On the contrary, Adegboyegun et al. (2022) maintained that corporate governance behaviour is not always the role of the board of directors, but the role of all stakeholders. In contrast to the above postulation, Abun et al. (2022) contended that corporate governance is the sole responsibility of organizational decision makers. Akande (2016) supported the above argument by explaining that board effectiveness can motivate subordinates to perform more than is expected of them and in turn contribute to the achievement of organizational goals. Thus, the effectiveness of the board of directors creates an atmosphere of trust between management and other stakeholders in the organisation. In concluding remarks, Ehimare et al. (2013) added that in private limited liability companies like banks, junior employees look to the board of directors to demonstrate leadership before considering their actions. Contrary to the above statements, the fourth hypothesis is formulated as follows:

H4: Board effectiveness has a significant effect on conscientiousness.

2.7. Board independence and civic virtue

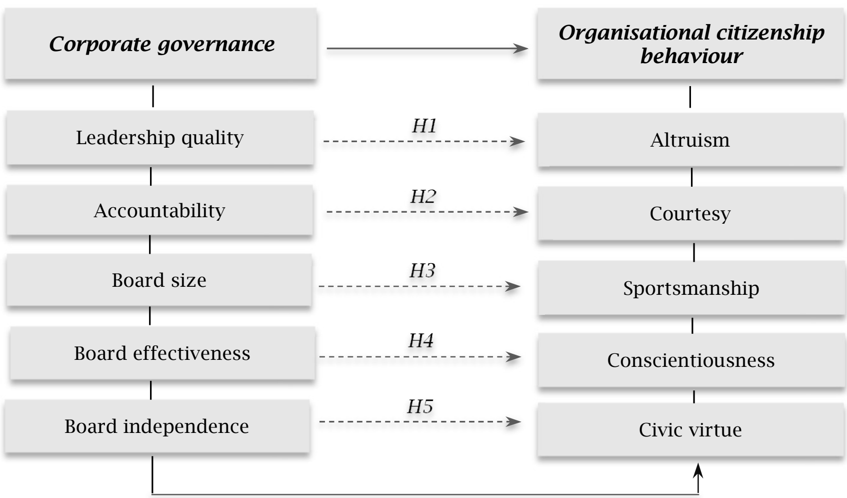
The progress of any organisation depends on the independence of the board of directors (Ehimare et al., 2013). It has been shown that the independence of the board of directors in any business engenders transparency and employee job satisfaction (Haji & Mubaraq, 2012). Following the above argument, Abun et al. (2022) posited that board independence brings out the best productive behaviour of subordinates rather than their counterproductive work behaviours. Gangi et al. (2021) argued that board independence is an indicator that the organization can develop in accordance with its stated strategic intentions. Based on the above postulate, it is appropriate for directors of deposit money banks to exercise independence in the functional areas of management. This is to create a harmonious working relationship between the employees and other relevant stakeholders of deposit money banks. Regarding workplace citizenship behaviour, board independence would enhance the civic virtue of employees especially when they witness that the board of directors does not interfere with their daily activities (Rosafizah et al., 2020; Dami et al., 2020). Employees who exhibit civic virtue are passionate because they recognize the independence of board members. Thus, attendance at formal meetings and events, which employees perceive as performance indicators, is driven by board independence, which is an outcome of corporate governance (Alsurayyi & Alsughayer, 2021). Based on the above postulates, the fifth hypothesis is formulated:

H5: Board independence has a significant effect on civic virtue.

2.8. Theoretical underpinning

The underlining theories that explain this study are stakeholder theory (Freeman, 1984), and the social exchange theory by Homans (1958). A stakeholder is a collection of an individual or group that are likely to be affected by the success or failure of any formal business (Isaac, 2022). In this study, the stakeholders in deposit money banks include the board of directors, management, shareholders, and employees. Therefore, corporate governance is the responsibility of management to ensure there is transparency and accountability in disclosing the wealth of the organisation to all stakeholders (Isidore, 2022). The tenet of social exchange theory is that the relationship that exists between management and employees is based on costs and benefits. Thus, an employer is duty-bound to reward (costs) an employee for helping the organisation to succeed (benefit). In this scenario, an employee who comes with knowledge and ideas that the organization needs expect management to reward him/her for ensuring that the organization's goals are achieved (Robbins & Judge, 2018).

Figure 1. Research model



Source: Conceptualized by Authors.

3. RESEARCH METHODOLOGY

This study employed a cross-sectional research design which is one aspect of field survey research design because it supports the use of a questionnaire for data collection from participants over a period of weeks, months, or days (Sekaran & Bougie, 2016; Saunders et al., 2009). The target population of the study consists of 24 deposit money banks licensed by CBN. However, since the researchers were unable to cover or have access to all the 24 banks, they focused on the 18 deposit money banks that are available in the South-East geo-political zone of Nigeria. Purposive sampling is a non-probability sampling procedure that the researcher(s) use to select the case that constitutes the sample frame based on a specific purpose (Saunders et al., 2009). In this case, the specific purpose is deposit money banks. The sample frame for the accessible population is 850 employees. The sample size of 265 employees was determined using the sample size determination table of Krejcie and Morgan's (1970). Ethical consent procedures were followed for data collection. The respondents were informed that their personal information, including their banks, would not be disclosed in the study. Secondly, they were also informed that they would not be harmed. The researchers then took a week to distribute 265 copies of the questionnaires to survey participants, which interviewees could work with for two weeks. This is intended to provide employees with an opportunity to explore research questions related to corporate governance and citizenship behaviour in the workplace. The study resulted in the collection of 224 duly completed questionnaires. Another 41 questionnaires had errors in filling out and were considered invalid.

In line with Ghauri et al. (2020) suggestion regarding the adoption of the validated instrument, this research made use of Lartey et al. (2020) validated 20-item Corporate Governance Instruments (CGI). The above measures were found valid and reliable by Alsurayyi and Alsughayer (2021), Adegboyegun et al. (2022), Isidore (2022), Ivascu et al. (2022), Lie-Huey and Cao (2022), and Nguyen et al. (2022). On the other hand, validated 24-items organisational citizenship behaviour instrument (WCBI) containing altruism, conscientiousness, sportsmanship, courtesy, and civic virtue was adapted from the English version of Podsakoff et al. (1990), and found valid and reliable by Edeh and Ikpor (2022), Işık (2021), Sarasu et al. (2021), Pratiwi and Nawangsari (2021), Jafarpanah and Rezaei (2020), and Viko and Nnorom (2020), respectively.

4. RESULTS

Table 1 below shows the demographic profiles of the participants. The gender distribution showed that 80 (35.7%) respondents were female and 144 (64.3%) were male. The work experience of the participants showed that 22 (9.8%) participants had work experience from 1 to 7 years; 60 (26.7%) respondents worked in the banking sector for 15 years or more; and work experience of 142 (63.4%) participants ranged from 8 to 15 years, respectively. The age-group of the respondents shows that 42 (18.8%) participants fall between the ages of 18–30 years old; 58 (25.9%) participants were aged 31–40 years old; and 124 (55.4%) respondents were aged 41 years old or older. The educational level of the respondents showed that 114 (50.9%) participants had a Bachelor's degree; 14 (6.3%) respondents have a DBA degree, 50 (22.3%) have diploma certificates, 41 (18.3%) respondents had a Master's degree, and 5 (2.2%) participants had a PhD degree.

Table 1. Participant's demographic profiles

Variables	*Frequency*	*Percent (%)*
Gender		
Female	80	35.7
Male	144	64.3
Age-bracket (years old)		
18–30	42	18.8
31–40	58	25.9
41 and above	124	55.4
Working experience (years)		
1–7	22	9.8
15 and above	60	26.8
8–15	142	63.4
Educational qualification		
Bachelor degree	114	50.9
DBA degree	14	6.3
Diploma certificate	50	22.3
Master's degree	41	18.3
PhD degree	5	2.2

Hypotheses results in Table 2 demonstrated that the dimensions of corporate governance have significant positive effects on organisational citizenship behaviour measures. Furthermore, the total variation in organisational citizenship behaviour indicated (as measured by R^2) can be explained by leadership quality, accountability, board size, board effectiveness, and board independence respectively. In terms of specificity, leadership quality has significant positive effect on altruism ($R = 0.652$; p-value = $0.000 < 0.0001$), accountability has significant positive effect on courtesy ($R = 0.74$; p-value = $0.000 < 0.0001$), board size has significant positive effect on sportsmanship ($R = 0.769$; p-value = $0.000 < 0.0001$), board effectiveness has significant positive effect on conscientiousness ($R = 0.775$; p-value = $0.000 < 0.0001$), and board independence has significant positive effect on civic virtue ($R = 0.790$; p-value = $0.000 < 0.0001$). The above results revealed a constant increase in the degree of freedom in the models. As for the null hypotheses, since the calculated t-statistic is in all cases greater than the table value (3.33), and the calculated F-statistic is also in all cases equally greater than the table value (3.89), then according to Panneerselvam (2004), the null hypotheses follow reject and accept alternative hypotheses. Thus, this study confirms that corporate governance has a significant positive impact on citizenship behaviour in the workplace.

Table 2. Hypotheses results

Hypotheses	*R*	*R^2*	*Adjusted R^2*	*t-statistic*	*β*	*df*	*N*	*F-statistic*	*Std. error*	*Sig.*
H1	0.652[a]	0.425	0.422	12.799	0.652*	3.89	224	163.824	0.046	0.000
H2	0.741[a]	0.549	0.547	16.435	0.741*	3.89	224	270.125	0.045	0.000
H3	0.769[a]	0.591	0.589	17.920	0.769*	3.89	224	321.133	0.039	0.000
H4	0.775[a]	0.600	0.598	18.248	0.775*	3.89	224	332.986	0.037	0.000
H5	0.790[a]	0.625	0.623	19.229	0.790*	3.89	224	369.763	0.036	0.000

*Note: Predictor: Corporate governance → Criterion: Organisational citizenship behaviour. * Correlation is significant at the 0.0001 level (2-tailed). a is a coefficient of determination.*

5. DISCUSSION

From the results above, the study found that corporate governance predicted organisational citizenship behaviour in deposit money banks in Nigeria. The findings of this research corroborated with similar investigations carried out in the same industry by various scholars across the globe which affirms the relevance of corporate governance in promoting organisational citizenship behaviour in the banking sector. Leadership quality was found to have a significant positive effect on altruism. This is consistent with the result of Isidore (2022) highlighting that aspects of corporate governance such as audit committee size and board composition have a significant relationship with the performance of depository banks in Nigeria, while board size and board meetings have a significant negative impact on the efficiency of banks. This result also corroborates with Amin and Farquhar's (2021) finding which indicated that corporate governance has a significant positive correlation with the financial performance of multinational companies in Pakistan. However, Adegboyegun et al. (2022) found a difference from the results of *H1*. Their results showed that audit committee, board size and board independence did not have a significant impact on the corporate performance of deposit banks in Nigeria. Again, result of *H2* shows that accountability has a significant positive effect on courtesy. The above result corroborates Isaac (2022) and Le and Behl (2021) findings. Isaac's (2022) result revealed that corporate governance has a significant effect on the performance of listed companies in the Kenyan Stock Exchange. On the one hand, Le and Behl's (2021) findings indicated that corporate governance has a significant positive relationship with organisational performance in Vietnam. It was also found that board size has a significant positive effect on sportsmanship. This is in congruence with Alsurayyi and Alsughayer's (2021) and Lartey et al.'s (2020) results. Alsurayyi and Alsughayer's (2021) findings revealed that corporate governance has a significant positive effect on firm performance in Saudi Arabia. In addition, Lartey et al.'s (2020) finding show that corporate governance dimensions (accountability, leadership quality, board effectiveness) have a significant positive effect on institutional performance whereas board size and board independence have no significant effect on the performance of governed owned parastatals. Furthermore, the result of *H4* shows that board effectiveness has a significant positive effect on conscientiousness. This result is in line with Samlal's (2020) finding which indicated that corporate governance indicators such as board effectiveness have a significant positive effect on business innovation in Morocco. Lastly, board independence has a significant positive effect on civic virtue. This corroborates with Wako's (2020), and Wanyama and Olweny's (2013) findings. Wako's (2020) results show that corporate governance dimensions such as board independence and accountability predicted the performance of selected firms in Kenya. Wanyama and Olweny's (2013) result revealed corporate governance predicted the organisational financial performance of insurance companies in Kenya.

6. CONCLUSION

This study concludes that corporate governance that is measured in terms of leadership quality, accountability, board size, board effectiveness, and board independence enhances organisational citizenship behaviour that is driven by altruism, conscientiousness, sportsmanship, courtesy, and civic virtue. This means that an increase in corporate governance automatically leads to an increase in the organizational citizenship behaviour of deposit bank employees. The findings of this study showed that corporate governance in deposit banks in Nigeria is effective to some extent compared to the opposition findings in the discussion section above. This progress must have been triggered by the CBN's anti-corruption war against the boards of directors of deposit money bank. The practical significance of this study lies in the possibility of improving organizational citizenship behaviour in organizations by improving the quality of corporate governance. Moreover, the CBN and the Nigeria Deposit Insurance Corporation (NDIC), as regulators of deposit money banks, must continually place observers on the boards of directors of banks to prevent corruption in the banking industry. Theoretically, this study filled the vacuum that existed between corporate governance and organizational citizenship behaviour. Scholarly, the findings of the study have empirically added to the organisational citizenship behaviour and corporate governance body of knowledge thereby creating an opportunity for researchers to make comparisons with their results. With regards to the limitations, the research is limited to the method of data collection, data analysis technique, geographical location, and industry. Therefore, the study advocates for methodological paradigm triangulation in terms of data collection while additional data analysis such as hierarchical regression or partial least square structural equation modelling (PLS-SEM) should be used. Lastly, further study should be carried out in other industries such as manufacturing, hospitality, government parastatals and other firms across the globe.

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