

# Assessing the Acceptability and Applicability of Accounting Software by Civil Society Organizations in Bauchi Metropolis

Ibrahim Aliyu Gololo

*Department of Accounting, Faculty of Management Sciences, Sa'adu Zungur University, Bauchi, Bauchi State, Nigeria*

\*Correspondence Email : [ibrahimagololo@basug.edu.ng](mailto:ibrahimagololo@basug.edu.ng)

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## Abstract

This paper examines the level of acceptability and applicability of accounting software's by civil society organizations within Bauchi Metropolis. Civil society organizations/Non-governmental organizations support government effort and contribute to make life better for the people in their domain by complementing government efforts in improving the quality of living standards of the populace. In recent times, the issue of accountability and transparency have taken center stage in public discourse as to the management of funds and resources by CSOs officials. This issue calls for donors and stakeholders' attention on the acceptability and applicability of accounting software to manage their financial transactions in conformity to the international best practices. The population consists of 30 CSOs/NGOs operating within Bauchi Metropolis, Census sampling technique were adopted, primary data was used as questionnaires were distributed and retrieved with the help of research assistants, null hypotheses was rejected as the chi-square ( $X^2$ ) analysis shows the calculated chi-square  $X_c^{2h}$  is 7.322 greater than the tabulated chi-square  $X_t^{2h}$  3.841 at 5% significance level i.e  $X_c^{2h} > X_t^{2h}$ . The findings shows that finance and accounts staffs including accountants do not show passion in accepting and applying accounting software to conduct financial transactions in their CSOs and still apply manual methods of recording financial transactions which do not conform to the best accounting practice. The study concludes that there is lack of positive attitude on the part of staffs to accept and apply accounting software in to use in their CSOs/NGOs. Hence, this study recommends that proper orientation and training should be given to the CSOs/NGOs staff in Bauchi Metropolis in order to change the narrative.

**Keywords:** Accounting Software, Accountability, Acceptability, Applicability, Civil Society Organizations, Bauchi Metropolis.

## 1.0 Introduction

In the Nigerian Context Civil Society Organizations (CSOs) are also known as small Non-Governmental Organizations (NGOs). The two names are used interchangeably. They could be described as small size organizations whose existence and activities complements government efforts to make life better for the citizens of any nation. CSOs/NGOs contributes significantly to the nation building and help tackled and reduce challenges of extreme poverty, health issues and illiteracy through their various activities such as economic empowerment, free medical care and facilitation of non-formal education to various communities and by extension to the whole Nigerian society. In view of the current economic reality, civil society organizations (CSOs) are needed to support government efforts to improve quality of life of the citizenry. This is done through various initiatives by such organizations and sometimes in collaboration with relevant government agencies. Civil society organizations (CSOs) and Non-Governmental Organization NGOs play an important role in enhancing quality of life to the citizenry especially in the third world countries where poverty rate and quality of life is at stake. Fundamentally, through their activities they do enhance the issues of accountability, transparency and good governance

by contributing to increased public debate on the issues surrounding the formulation and implementation of government policies.

However, the term CSOs according to Halloway (2010) are citizens, associating neither for power nor for profit, which are the third sector of society, complementing government and business, and they are the people who constitute civil society organizations. Similarly, Van Rooy (2014) defines CSOs as “the population of groups formed for collective purposes primarily outside of the state and market place”. While Brooks (2000) view it as “the sum total of those organizations and networks which lie outside the formal state apparatus” Meanwhile, Alokpa, (2015) defined CSOs as stake holding, non-governmental agencies, institutions and groups within a state, having the ability to influence certain decision, policies and activities of either government or other groups within the state. CSOs encompasses grass-roots organizations, citizens’ movements, trade unions, cooperatives, and NGOs, and other ways in which citizens associate for non-politically partisan and non-profit motives. On the same vein, CSOs or NGOs could be said to be an organization which are independent of government involvement and help derived economic development of any nation. CSOs are important partners in deriving economic development as their operations touch almost all the nook and crannies of the world. Therefore, since CSOs are partners in progress in deriving economic development, they should be seen to entrench accountability and transparency. Accountants whether in academic or practice are concerns about the issues in Accountability and Transparency in the dealing of organizations and this also support the view of professional accounting bodies.

A plethora of accounting researches are being done in the area of corporate sector where profits are given priority (Agyemang, O’Dwyer, Unerman, & Awumbila, 2021). This mission is parallel to the non-governmental organization as significant percentage of them in the society are concerned with social purpose rather than profit making. While CSOs are not explored only Alokpa (2015), Omede and Bakare, (2014), and Emime, (2000) who were not done in accountability and transparency and accounting software, as such there is gap as none of the previous Nigerian study cover the usage of accounting software in CSOs financial reporting, hence, the need to cover the gap and also the need for them to manage their financial resources in accordance with best practice world over with the help of accounting software in order to maximize achievement of that social purpose. Therefore, it is a sub-set of these organizations that are called civil society organizations (CSOs) that this research focuses on. Specifically, this research concerned are about the acceptance and applicability issues surrounding small accounting software like Gnucash, TurboCash, Zoho Software etc for NGOs/ CSOs within Bauchi metropolis.

Nigeria like other developing economies in its efforts to standardize the practice of financial reporting and accounting by civil society and non-governmental organizations to be standardize and conform to the most recent acceptable way in accounting profession put in place the Financial Reporting Council (FRCN) of Nigeria which has mandate to guide the preparation of financial reports and accounts for these institutions. FRCN is a federal government agency established by the Financial Reporting Council Act, No. 6, 2011 and under the supervision of the Federal Ministry of Trade & Investment, NGOs are requiring to prepare financial reports especially in form of final accounts in accordance with the best accounting principles and practice. This is important because donors put emphasis on the need for organizations to have accurate accounting records for them to be convince to release funds for the organizations.

Over time a number of efforts have been made by international NGOs and the relevant accounting bodies and regulatory agencies both internationally and in Nigeria to ensure that there is accountability and

transparency in funning the affairs of CSOs, buttressing this point (Mohammed et al., 2023) CSOs should be seen to be more accountable for any decisions and actions taken in order to manage resources prudently to meet the needs of the citizens and make impact on government policies that touches people's lives. According to them, accountability means that all organizational officials must been to be accountable and transparent and as such answer to the citizens and justify the source and utilization of resources in their disposal.

Nevertheless, as the issue on need for CSOs/NGOs to be accountable and transparent is gaining momentum globally, professionals accountant and policy makers make it a necessity if not mandatory for the organizations to give way for the adoption and usage of small accounting software for their day-to-day financial activities periodic financial reporting. These would make them to keep abreast of the international best practices and eliminate fraudulent activities and human errors in their day to day running of the organization, no doubt that a number of CSOs have key in to the development by acquiring some of the accounting software's but their efforts was futile due to their incapacity to put it to use, this problem may be due to factors that hinder achieving expected results. In this regard, this study assesses, identify the problems and proffer solutions so as to achieve the expected results. Therefore, the study assesses the acceptability and applicability of accounting software by civil society organizations in Bauchi metropolis in a bid to enlighten and sustain the usage of the accounting software by CSOs. This is because, applicability and sustaining the usage of the accounting software will promote transparency and accountability in keeping proper records of the financial transactions and its cost saving and time saving in the organizations and would help to tackle both fraudulent and human errors associated with manual records keeping of financial transactions in the CSOs.

The main objective of the study is to assess the acceptability and applicability of accounting software for small NGOs/CSOs by Civil Society Organizations in Bauchi Metropolitan. The specific objectives of the research are to: assess the level of acceptance of accounting software for small NGOs/CSOs within Bauchi Metropolitan area, evaluate the level of usage/adoption of accounting software for small NGOs/CSOs within Bauchi Metropolitan area; and examine whether the small NGOs/CSOs operating in Bauchi Metropolitan Area prepared financial reports including final accounts in accordance with the law of the country using the small accounting software in accordance with the best accounting principles and practice.

On the basis of these objective, the study hypothesized that: H01: Bauchi Metropolitan CSOs/NGOs have positive attitude towards acceptability and applicability of accounting software in their financial transactions.

## 2.0 Literature Review and Hypotheses Development

### *The Need for NGOs/CSOs to Adopt Small Accounting Software in their Financial Transactions*

Literature review is important in any academic writing, therefore, the study review the concepts of the study based relying on the existing relevant literature, buttressing the relevant of the literature, Abdullahi and Abubakar (2023) opined that literature is more useful and serve the purpose better of the study if the researcher tries to minimize subjectivity. The importance and contribution of NGOs to the society cannot be underestimated. Without any iota of doubt CSOs/NGOs seek to improve lives to the most vulnerable populations around the globe, they do so with funds and these funds mostly came through donations either by private individuals, government and organizations. In view of this no matter their modus operandi; CSOs/NGOs need to have sound accounting system in place if they are to be seen

as accountable and transparent. According to Ledgerwood & Morgan (2020) accounting software provide sound and efficient way to manage transactions for organizations to have sound accounting system, while (Sekyere, Amoateng, & Frimpong, 2017) view accounting software as a specialized computer program designed to automate and streamline a company's financial transactions and tasks. In addition, Enerson and Adegbe, (2021) described Accounting Software as an application software that records and processes accounting transactions within functional modules such as accounts payable, accounts receivable, journal, payroll et cetera. They are mostly used to simplify accounts, to save cost, for transparency, accurate forecasting, productivity complying with tax laws etc. Examples of Accounting Software are SAGE, Peachtree, QuickBooks, Wave Accounting et cetera, on the basis, this study conceptualize accounting software as an application tools apply to carry out financial transactions for ease and transparency in the conduct of financial transactions of any organizations. The benefits resulting from the application of accounting software are enormous and unquantifiable as its application plays a pivotal role in the professional accounting services landscape which transform the way organizations manage their finances. Some of the benefits also include cost effectiveness, cash flow management, enhanced NGOs and Donor relations, improved accuracy and error reduction, data security and regulatory compliance and easy audit preparation to mention few.

However, CSOs are seen as important partners in deriving economic development as their operations touch almost all the nook and crannies of the world. Nevertheless, as Accountants whether in academic or practice our concerns about the issues surrounding accounting profession linked with accounting practices that conform to the best practice.

For more than a decades now myriad of accounting researches are done in the area of corporate sector where profits are given priority (Agyemang, O'Dwyer, Unerman & Awumbila 2021). This mission is parallel to the non-governmental organization as significant percentages of them in the society are concerned with social purpose rather than profit making. In this regards, there is need for them to manage their financial resources with the help of accounting software in order to maximize achievement of that social purpose. Therefore, it is a sub-set of these organizations that are called civil society organizations (CSOs) that this research focuses on. Specifically, this research would be concerned about the acceptability and applicability issues of accounting software like Gnucash, TurboCash, Zoho Software etc in CSOs within Bauchi metropolis. However, it is imperative for NGOs/CSOs to entrench the culture of transparency and accountability in their dealings; this is paramount because the funds are entrusted to them for execution of some humanitarian activities (Abdullahi 2021). Buttressing further, Mohammed et al. (2023) stress on the need for organizations to consider meagre resources and use it in the most accountable manner as expectations are much from the populace, hence this calls for proper accountability in the organizations

Donor agencies attached more importance to the issue of transparency and accountability in managing the affairs of NGOs/CSOs world over. This is where the issue of accounting software comes in as it tends to minimize human fraudulent activities in the financial transactions of NGO/CSOs. Lending credence to this view, Cordery & Sim (2022) stressed the importance of accountability and the need to be discharged by CSOs/NGOs. In the same vein, Uddin & Belal, (2023) argued that the importance of deriving organization is to be transparent and accountable in financial transactions is urgently needed in today global affairs. NGOs/CSOs are expected to practice transparency and accountability in their dealings, especially in terms of finance management. Moreover, CSOs/NGOs receive funding from stakeholders who do not necessarily receive value in return, and these NGOs work with wide range of beneficiaries, including the most vulnerable people in our society, hence, the issue of transparency and

accountability is paramount in their dealings. It is worthy to note that nowadays donors only give funds to NGOs/CSOs that practice accountability and transparency in organizational dealings and integrity and ensure that partners also meet the highest standards of probity and accountability, and commit to take all possible steps to ensure that there are no links with organizations or persons involved in corruptions or illegal or unethical practices.

### *The concept of Civil Society Organizations/Non-Governmental Organizations (CSOs/NGOs)*

Researchers, practitioners, policy makers, donor agencies and individuals have defined NGOs/CSOs in different ways. A scrutinization of the various definitions reveals that they are pointed towards the same meaning. For instance, Advisory Group on CSOs and Aid Effectiveness which is now adopted by the OECD defined CSOs to include all non-market and non-state organizations outside of the family in which people organize themselves to pursue shared interests in the public domain. Examples include community-based organizations and village associations, environmental groups, women's rights groups, farmers' associations, faith-based organizations, labour unions, co-operatives, professional associations, chambers of commerce, independent research institutes and the not-for-profit media.

However, VanDyck, (2021) viewed NGOs/CSOs it as a wide range of organized and organic groups including non-governmental organizations (NGOs), trade unions, social movements, grassroots organizations, online networks and communities, and faith groups. In addition, Civil society organization (CSO) in accordance with Wikipedia are group of people which operates in the community, in a way that is distinct from both government and business entities. Moreover, CIVICUS, (2011) and PRIA, (2012) described civil society as the arena outside the family, the state, and the market, which is created by individual and collective actions, organizations, and institutions to advance shared interests. While, Non-Governmental Organization (NGOs) according to Macmillan Dictionary are Organizations which are independent of government involvement. In addition, Habib and Rafique (2019) defined CSOs as organizations that accumulates and prioritize preference of citizens and help their representative to take collective actions for overcoming their problems, while, Bolu (2021) organizations engage in advocating the public rights and wishes of the people including but not limited to health, environment and economic rights. Similarly, Cooper (2016) sees CSOs as groups and networks which vary by size, structure and platform ranging from international non-governmental organizations (such as Oxfam) and mass social movements (for example, Arab Spring, Nigerian Nationwide End-Sars Protest) to small, local organizations (for example, Coalition of Jakarta Residents Opposing Water Privatization).

To this end, CSOs/NGOs could also be described as any non-profit, voluntary citizens' group which is organized on a local, national or international level. NGOs perform a variety of service and humanitarian functions, bring citizen concerns to governments, advocate and monitor policies and encourage political participation through provision of information. Meanwhile, in terms of their operations they can be categorized as local NGOs those that operate only at local government level, state NGO which include NGOs operating at a particular state level, some of this assist local NGOs and national NGOs operating at national level and the international NGOs operating globally in many countries example SAVE THE CHILDREN, USAID, FHI360, etc. International NGOs at times may fund local NGOs, institutions and projects, and implement projects through local NGOs. In terms of their activities, the World Bank classifies NGO activity as operational and advocacy. NGOs act as implementers, catalysts, and partners. They mobilize resources to provide goods and services to people who have been affected by a natural disaster or affected by pandemic, they drive change, and partner with other organizations to tackle problems and address human needs.

### ***The Need for Transparency and Accountability in NGOs/CSOs Accounting***

Accountability is an obligation to answer for the execution of one's assigned responsibilities. It is the requirement to provide explanation about the stewardship of funds/money and how this funds/money have been used while transparency is an obligation by those entrusted with funds/money to do things in an open way or transparent manner. The two concepts both accountability and transparency are concerns with integrity, justice, courage and fairness in dealings and to ensure that civil society and the daily lives of people are free of corruption. This is because corruptions find it way if there is no transparency and accountability in managing resources entrusted under human beings. To achieve these, accounting software can be employed which help maintain accuracy and error free financial transactions, emphasizing on the need of this, Adam et al. (2023), employ Accounting Officers to maintain proper accounting records for all financial matters as a way to adhere to transparency and accountability principles.

Nigerian law also provides transparent and accountable manner, for example, the primary law governing NGOs is the Companies and Allied Matters Act, 2020 and other Regulations. This is done generally in Part F of the Act. For instance, in its efforts to enshrine accountability and transparency in the operations of NGOs, Section 839 of CAMA provides that the commission may by order, suspend the trustees of an association and appoint an interim manager or managers to manage the affairs of an association where it reasonably believes that there has been any misconduct or mismanagement of the association, or where the affairs of the association are being run fraudulently or where it is necessary or desirable for the public interest. However, Section 846 of the Act stated that NGOs are required to keep and maintain accounting records and statements, which must also be submitted alongside with Annual Returns required to be submitted according to section 848 not later than 30th of December excluding the year of incorporation. Advocating for the regulations of NGOs activities, Abdullahi (2021) added that there is need to regulate the NGOs activities bid to ensure that their operations are not truncated by the selfish individuals.

In view of this, NGOs are expected to practice transparency and accountability in their dealings, especially in terms of finance management. Issues of accounting, accountability and transparency in NGOs are prime concerns of accountants, whether in practice or academic. Moreover, NGOs receive funding from stakeholders who do not necessarily receive value in return, and these NGOs work with wide range of beneficiaries, including the most vulnerable people in our society hence, stakeholders are more concern for NGOs to discharge accountability and transparency in their dealings. It is worthy to note that donors only give funds to NGOs that practice accountability and transparency in organizational dealings, shows integrity and ensure that partners also meet the highest standards of probity and accountability, and commit to take all possible steps to ensure that there are no links with organizations or persons involved in corruption, illegal or unethical practices.

### ***Requirements for NGOs/CSOs Accounting***

Accounting plays a great role in the success or failure of organizations regardless of the nature of their operations (Uddin et al., 2022). There is no requirement that records should be kept in a particular way as long as it reflects CSOs/NGOs, they are required to prepare financial reports especially in form of final accounts in accordance with the best accounting principles and practice. This is important because donors put emphasis on the need for organizations to have accurate accounting records for them to be convince to release funds for the organizations. Therefore, NGOs must ensure that proper books of account and other accounting records are kept for all transactions at all times. In brief Accounting requirements in respect with NGOs are confined within these points:

- The financial year should start from January to December.
- Properly accounted for the receipt of grants and expenditure in their accounts and annual financial statements.
- Separate income and expenditure for specific Programme activity to be kept.
- Each Programme/activities budgets and the income/grant and expenditure related therein.

In addition, standard requirements that the organization shall apply includes, accrual based accounting method shall be applying. Revenue and grants/donations shall be recorded in the accounting period it is received and expenses recognized when incurred. Loan and grants revenue is recognized when received. Other revenues are recognized in accordance with the accruals concept. In essence, all financial transactions need to be recorded using a proper accounting trail as obtainable: Expense – – voucher – – cashbook – – ledger – – trial balance – income and expenditure statement, balance sheet/statement of financial position.

#### Empirical Review

Alokpa (2015) Examines The role of Civil Society Organizations (CSOs) In the Nigerian Democratization Process, CSOs that operates in Nigeria during and after the Military era were considered. The research established that CSOs plays vital role and have contributed tremendously to the sustenance of democracy in Nigeria by protesting against tenure elongation, participation in the electoral reform, advocacy for the passage of the Freedom of Information (FOI) bill into law, voter education and mobilization and election monitoring.

Enerson and Adegbe, (2021) studied Accounting software in a computerized business environment and quality of corporate reporting, survey research design was adopted with the adi of questionnaire, and the population comprises 8 companies in Beverage Sector of the Manufacturing Industry in Nigeria, purposive sampling technique was employed, and it was concluded that significant relationship exists between software efficiency and reliability of corporate reporting as well as accounting information and timeliness of corporate reporting

More so, Omede and Bakare (2014) Critically Assessed the Impact of Civil Society Groups, and its Contribution to sustainable Development in Nigeria. The study also examines the factors impeding the performance of civil society groups in relation to national development. They adopt secondary method of data collection to source information. The study concludes that the Civil Society Groups in Nigeria and other developing nations are bedeviled with series of problems ranging from political instability, disconnection from rural organizations, lack of unity, inadequate funding, government patronage, lack of internal democracy, lack of skills, corruption and lack of state support and partnership. Similarly, Mathew & Branden (2017) examines Accounting, Non-governmental Organizations and Civil Society: The importance of nonprofit organizations to understanding accounting, organizations and society, the study utilized for organizations on the understanding of a broad range of issues of concern to accounting in NGOs. The study found that there are strong resistance or even outright rejection of attempts to use basic accounting procedures in NGOs.

In addition, Okonjo-Iweala and Osafo-Kwaako (2015) Developed a policy working paper on the Role of Civil Society Organizations in Supporting Fiscal Transparency in African Countries. The paper reviews some recent measures to improve fiscal transparency in Nigeria, and highlights the role played by CSOs. More effective participation of civil society groups in public discussions on fiscal transparency will

require strengthening capacity of these organizations to participate in such debates. At the same time, senior government officials must welcome the increasing involvement of civil society as an opportunity to increase transparency and debate on public finance issues. The paper concludes by identifying possible strategies which civil society organizations and senior government officials in various African countries may adopt in order to promote more constructive and transparent dialogue on fiscal management issues

Meanwhile, Adebowale, and Violet (2021) studied *The Role of Civil Society Organizations (CSOs) in Deepening Democratic Tenets in Nigeria*. The objective is to find out contributions of CSOs on the three basic fundamental pillars of democracy which are: periodic elections, adherence to rule of law and respect for human rights. The study adopts the liberal democracy theory as a framework of analysis. The findings reveal that CSOs are faced with numerous challenges which are both internal and external which have led to their being less effective. The paper further contends that poor funding, lack of public awareness of the roles of CSOs and inability to have access to vital information especially from government agencies amongst others militate against the smooth operations of CSOs. The study recommends that the CSOs should build their structures from grassroots to create public awareness and ensure proper funding and accounting system

In another study by Zi Jin, (2010) *Accounting for Nonprofit Organizations: The Case Study of British Red Cross* The objective of NPOs is to provide services for public benefits, not to generate profits for partners or shareholders. Since their expenditures must be covered by revenues, which are financed by grants or donations, not market transactions, NPOs is money focused, while commercial organizations are profit focused. A case study of British Red Cross (BRC) is undertaken by analyzing its bookkeeping and financial statements, the problems and suggestions could be helpful to improve the financial reports of the other NPOs.

### *Underpinning Theory*

Resource Mobilization Theory founded by John D. McCarthy and Mayer N. Zald (1977) underpinned the study while Accountability Theory founded by (Katz & Kahn, 1978) supported the resource mobilization theory. Resource mobilization theory championed by John D. McCarthy and Mayer N. Zald (1977). The theory emphasizes the importance of resources in social activities by CSOs, development and success. According to them resources includes knowledge, money, media, labour, solidarity, legitimacy, and internal and external support from power elite. The theory underpinned the study because it's the availability of resources that makes them to engage in social activities which as a result give birth to transactions that would be recorded using accounting principles. Similarly, Accountability theory being the support theory stress the ideation of expectations and rights of the citizens from any organization to be accountable and transparent. Those in the positions of authority should be seen to encourage accountability and transparency by employing the use of accounting software. Katz & Kahn, (1978) argued that accountability theory refers to the building of self-actions–standards perceptions. It describes how organizations, as “contrived social systems,” manage to inculcate or produce reliable and accountable behavior on the part of their members. Moreover, accountability theory places a great deal of emphasis on reliable expectations, emphasized the importance of compliance with relevant requirements especially accounting requirements that enhance best practice and accountable behaviour.



### 3.0 Methodology

#### *Research Design*

The study employed the use of survey research design as such the work utilized qualitative method to get data from the participants and afterwards subject the data to statistical analysis to get the results in figures; hence qualitative method approach design was adopted to achieve the objectives of the study. Survey method was employed and it is considered the most appropriate for collecting information from the selected small CSOs/NGOs in Bauchi Metropolis. The data obtained was used on the statistical instrument to draw conclusion from the result on the general population; this is supported by Creswell (2009) who argued that data on a large sample could be used for the purpose of generalizing result to a given population. As survey involves the use of questionnaires, and some of the merits associated with this method are that the researchers have direct contact with the respondents, hence first-hand information were available and the data are specific, relevant and up to date. Questionnaire administration involves the distribution and collection of primary data from the respondents (NGOs/CSOs), who are to answer the questions contained in the questionnaires.

Meanwhile, the population of this study was made up of the entire CSOs/NGOs that have office in Bauchi State Metropolis. There are (30) CSOs/NGOs operating in Bauchi metropolitan area, all the total number of the population was adopted which form the sample that were used for the study. In addition, relevant agencies such as Bauchi state ministry for commerce and industries and community and rural development, and the Corporate Affairs Commission (CAC) office in Bauchi who serve as the regulatory bodies that register small CSOs in the state was contacted for other relevant information such as the total registered CSOs within Bauchi Metropolis. The sampling technique that were used is the census random sampling which allowed for the usage of all the total population as a sample.

Hence, the study utilized all the 30 CSOs/NGOs operating within Bauchi Metropolis. The study considered the sensitive staff who are directly involved in the issue of finance and accounts. Four (4) staff from each NGOs were selected and issued the questionnaire to fill which include, Executive director (ED), Finance and Admin officer (F&A), Accountant (ACCT) and Monitoring and Evaluation Officer (M&E). These staff are in aggregate of 120 respondents and the questionnaire were administered and retrieved with the help of research assistant.

#### *Study Population and Sample*

The Table 1.0 below shows the total number of CSOs/NGOs as the population of the, however, census sampling method was used which allow the researcher to use the entire population as a sample so as to have reliable outcome from the population operating within Bauchi Metropolitan Area with their Thematic Areas of Focus and have offices apartment in the metropolis as at 2023.

**Table 1.0**

S/N	Name of CSO	Thematic Areas
1.	Rahama Women and Youth Development	Reproductive Health, Nutrition, Women Empowerment, HIV/AIDS/TB
2.	Fahimta Women and Youth Development Initiative (FAWOYDI)	Reproductive Health, Nutrition, Women Empowerment, HIV/AIDS/TB
3.	Women Empowerment Initiative in Nigeria (WEIN)	HIV/AIDS, Reproductive Health, Women Empowerment
4.	Development Exchange Center (DEC)	Micro-finance, Reproductive Health
5.	Forward in Action for Education and Malnutrition (FAcE-PaM)	HIV/AIDS/TB Reproductive Health, Nutrition, WASH
6.	Federation of Muslim Women of Nigeria (FOMWAN)	Reproductive Health, Nutrition, Women Empowerment
7.	Reproductive Health support Association (RHISA)	Reproductive Health, Nutrition, Women Empowerment
8.	Muslim Aid Initiative (MAIN)	HIV/AIDS/TB/Malaria Reproductive Health, Nutrition, Women empowerment
9.	Syndicate in Supporting Women and Children Initiative (SISWACHI)	Reproductive Health Routine Immunization & Nutrition
10.	Taimako Community Development Initiative (Taimako-CDI)	HIV/AIDS Reproductive Health, Nutrition, Women empowerment
11.	Community Initiative for Promotion of Health and Education in Society (CIPRHESS)	Reproductive Health, Nutrition, Women empowerment
12.	Community Initiative for Healthy and Peaceful Society (CIHPS)	HIV/AIDS/TB Reproductive Health, Nutrition,
13.	Women Children Youth Health & Education Initiative (WCY HE Initiative)	HIV & Infectious diseases, Sexual & Reproductive Health/FP, MNCH Nutrition,
14.	Nutrition Access Initiative (NAIN)	Community Infant and young child feeding (c-IYCF), SBCC for Infant and young child feeding
15. h	Afri-Hub	Health, Nutrition & Emergency Response
16.	Association of OVCs in Nigeria (AONN)	Health, Nutrition, Child protection, HIV/AIDS/TB
17.	CENCOHD	Nutrition Education and Counseling Family planning and HIV/AIDS
18.	African Community-Environment & Health Initiative (ACE-HI)	Health, Nutrition, Child protection, HIV/AIDS/ Gender,
19.	JNI Aid Group Bauchi State Chapter	HIV/AIDS/TB, Reproductive Health, Nutrition, Women empowerment
20.	Pioneers Reproductive Health and Youth Association (PREHYA)	Reproductive Health, Nutrition, Women empowerment, HIV/AIDS/TB, Malaria
21.	Civil Society Scaling up Nutrition in Nigeria (CS-SUNN)	Nutrition Advocacy, Mobilization and Capacity building
22.	(BASNEC)	High level Advocacy on Health Policies, Human Resource, Budget etc
23.	Better Life Restoration Initiative (BERI)	Nutrition, MNCH, Advocacy and Health System Strengthening
24.	Be Women Foundation (BEWOF)	Reproductive Health, Nutrition for OVC and care givers, Sanitation
25.	Prison Inmates Development Initiative (PIDI)	Maternal Health, HIV/AIDS and other NCD's. Access to Health service
26.	LEADTOTS Human Development Initiative	Adolescent Sexual & Reproductive Health, Gender Base Violence, Sanitation & Green Environment Education and Advocacy
27.	SYGADA Initiative	Drug Abuse, MNCH and Health Education
28.	Women Development Association (WODASS)	Reproductive Health, Nutrition, Women empowerment, HIV/AIDS/TB, Malaria
29.	Minal Learning Foundation	Maternal and Child Health, Adolescent Reproductive Health
30.	Nerve Center for Community Empowerment Initiative	Advocacy on Child Nutrition and Personal Hygiene, Reproductive Health Rights

**Source:** Bauchi State Ministry of Commerce and Industry (2021)

Table 1.0 display the study population; survey design was use to collect relevant primary data through questionnaire administration on the sampled CSOs. However, the study adopts all the population to be the sample due the fact they are not too many.

### Sources and Methods of Data Collection

The sources of the data for this study is the primary sources in which we survey the respondents and distribute the questionnaire as it is being used as a method of data collection.

#### *Data Collection Instrument*

The study employed the use of questionnaire as a data collection instrument, questionnaire is considered as reliable instrument of getting data from the respondents because it has advantage of getting first-hand information directly from the respondent. However, 5 points Likert scale were also employed as the responses from the questionnaire indicating strongly agree, agree, undecided, disagree and strongly disagree were analyze and presented.

## 4.0 Results and Discussion

### *Analysis of respondents according to personal information*

**Table 2.0: Descriptive Statistics of the Respondents**

Personal Information	Frequency [120]	Percentage [%]
<b>Sex</b>		
Male	75	62.5
Female	45	37.5
<b>Designation</b>		
Executive Director	30	0.25
Accountant	30	0.25
Finance & Admin Officers	30	0.25
Monitoring & Evaluation Off	30	0.25
<b>Computer Ownership</b>		
YES	100	0.83
NO	20	0.17
<b>Years of Job Experience</b>		
1-2	32	27.00
3-4	28	23.00
5-6	25	21.00
7-8	16	13.00
9-10	14	12.00
10 and above	5	4.00

**Source:** Raw data questionnaire 2023

From the descriptive statistic above table above, it can be deduced that [75] respondents are male which represents [62.5%] while [45] respondents are female which constitutes [37.5%] this shows that there are more of male respondents from the sample NGOs/CSOs that the female one. This can be attributed to the fact that more males tend to gain employment than the female one in the society. However, looking at the computer ownership, 100 respondents have personal computers at their disposal while 20 respondents do not possess personal computers.

Conversely, looking at the years of experience about 27% falls within 1-2 years, while 23% are within the range of 3-4 years. In addition, 21% are between 5-6 years and 13% occupy 7-8 years of job experience. Moreover, 12% falls within 9-10 years and finally 4% are within 10 years and above.

**Presentation and Analysis of Data from Research Questionnaire**

Frequencies and Percentages of Individual Items on the acceptability and applicability of accounting software; 5 points Likert scale were employed as the responses from the questionnaire indicating strongly agree, agree, undecided, disagree and strongly disagree were analyze and presented.

**Table 3.0**

Accounting software applicability knowledge	Strongly Agree		Agree		Undecided		Disagree		Strongly Disagree	
	F	%	F	%	F	%	F	%	f	%
Do you think accounting software computer helps in your organization	42	35	52	43	9	7.5	15	12.5	2	1.7
Do you thing all finance and accounts staff show passion to learn & apply accounting software	101	84	14	11.7	5	4.2	0	0.00	0	0.00
Do you love working with computer rather than manual	35	29	75	62.5	8	6.7	2	1.7	0	0.00
Finance & account staff are interested to engage themselves with new inventions	74	25	25	20.8	11	9.2	0	0.00	10	8.3
Accounting software increases chances of doing things rights	100	83	15	12.5	0	0.00	5	4.2	0	0.00
Does staff have adequate knowledge to use accounting software	20	16.7	69	57.5	11	9.2	20	16.7	0	0.00
Do you take long time to understand accounting software	115	95.8	5	4.2	0	0.00	0	0.00	0	0.00
Do you think staff are engage practical session on how to use accounting software	63	52.5	25	20.8	12	10.0	10	8.3	10	8.3
Are the accounting software reliable and effective to use	80	66.7	40	33.3	0	0.00	0	0.00	0	0.00
Do you learn more things using accounting software	43	35.8	71	59.2	3	2.5	2	1.7	1	0.82

Source: Questionnaire Survey 2023

The hypothesis is as follows:

*H1: Bauchi Metropolitan CSOs/NGOs have positive attitude towards acceptability and applicability of accounting software in their financial transactions.*

In line with the above hypothesis question 2 tests the hypothesis and responses are as follows:

**Table 4.0**

Options	No of Respondents	Total
Strong Agree	101 (84)	101
Agree	14 (11.7)	14
Undecided	5 (4.2)	5
Disagree	0 (0.00)	0
Strongly Disagree	0 (0.00)	0
<b>Total</b>	<b>120</b>	<b>120</b>

Source: Survey Questionnaire 2023

Computation of Chi-Square ( $X^2$ )

**Table 5.0: Chi-square contingency table**

OF	EF	(OF-EF)	(OF-EF) <sup>2</sup>	$\left(\frac{(OF - EF)^2}{EF}\right)$
101	84	17	289	3.4405
14	11.7	2.3	5.29	0.4521
5	4.2	0.8	0.64	0.1523
0	0.0	0.00	0.00	0.00
0	0.0	0.00	0.00	0.00
				$X_c^{2h} = 4.0449$

Source: Survey Questionnaire 2023

$$X^2 = \sum^h \left( \frac{OF - EF}{EF} \right)$$

$$X_c^{2h} = 4.0449$$

$$X_t^{2h} = 3.841 \text{ @ (level of significance) } = 0.05$$

Critical value  $X^2 @ 0.05 = 3.841$

Degree of freedom = 1

$$\longrightarrow 4.0449 > 3.841$$

**Decision Rule**

From the result the calculated chi-square  $X_c^{2h}$  is 4.0449 which is greater than the tabulated chi-square  $X_t^{2h}$  which is 3.841 at 5% significance level i.e  $X_c^{2h} > X_t^{2h}$ . Since the  $X_c^{2h} > X_t^{2h}$

We can accept the null hypothesis. This means that Bauchi metropolitan CSOs/NGOs shows positive attitude towards acceptability and applicability of accounting software. In essence, finance and accounts staffs including accountants show passion in accepting and applying accounting software to do the financial transactions in their organizations as the automated methods of recording transactions is better than the manual methods hence, the preference, therefore, we can conclude that small CSOs/NGOs prepare to use accounting software in recording financial transactions than the manual methods of recording financial transactions which do not conform to the best accounting practice.

## 5.0 Conclusion and Recommendations

Local CSOs/NGOs are important partners in the implementation of government policies. CSOs/NGOs contributes significantly to the nation building and help tackled and reduce challenges of extreme poverty, health issues and illiteracy through their various activities such as economic empowerment, free medical care and facilitation of non-formal education to various communities and by extension to the whole Nigerian society. In view of the current economic reality, civil society organizations (CSOs) are needed to support government efforts to improve quality of life of the citizenry. They help addressed societal problems across many sectors. Nigeria like other developing economies in its efforts to standardize the practice of financial reporting and accounting by civil society and non- governmental organizations introduce guidelines and accept the requirements of world bodies on the need to standardize financial and accounting reporting. Accounting software helps in the standardization of financial transactions and there is need for the small CSOs/NGOs to wholeheartedly accept and put in to practice the software in their daily financial transactions. From the results we understood that there is positive attitude on the part of staff to accept and apply the accounting software in to use. Hence, this study recommends that proper orientation and training should be given to the CSOs/NGOs staff in the Bauchi Metropolis in order to sustain the narrative.

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