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ACCEPTABILITY AND APPLICABILITY OF ACCOUNTING SOFTWARE BY CIVIL SOCIETY ORGANIZATIONS IN KANO METROPOLIS



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ABSTRACT

Civil society organizations/Non-governmental organizations complement government efforts and contribute to making life better for the people in their domain. They complement government efforts in making by improving the quality of living standards of the populace. They play an important role in creating awareness for people to know their rights and enhancing issues of accountability, transparency, and good governance by contributing to increased public debates on critical matters concerning the formulation and implementation of governmental policies. As such, they are important partners in deriving economic development in every nation globally. This paper examines the acceptability and applicability of accounting software by civil society organizations within Kano Metropolis. The population consists of 137 CSOs/NGOs operating within Kano Metropolis; the study adopted the population as a sample, primary data was used as the questionnaires were distributed and retrieved with the help of research assistants, and the chi-square (X^2) analysis shows that the null hypothesis was rejected. The findings show that finance and accounts staff, including accountants, do not show passion in accepting and applying accounting software to do the financial transactions in their organizations and still prepare to use manual methods of recording financial transactions, which do not conform to the best accounting practice. The study concludes that there is a lack of positive attitude on the part of staff to accept and apply the accounting software to use in their CSOs/NGOs. Hence, this study recommends that proper orientation and training should be given to the CSOs/NGOs staff in the Kano Metropolis to change the narrative.

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INTRODUCTION

Civil Society Organizations (CSOs) are also known as small Non-Governmental Organizations (NGOs). These could be describe as small size NGOs whose existence and activities complements government efforts to make life better for the citizens of any nation. 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 non-governmental organizations and sometimes in collaboration with 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. They also play role in enhancing the issues of accountability, transparency, good governance

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by contributing to increased public debates on the critical matters concerning the formulation and implementation of government policies. However, the term CSOs is 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 is Organizations which are independent of government involvement. CSOs are 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 are concerns about the issues in accounting profession but for decades myriad of accounting researches are done in the area of corporate sector where profits are given priority (Agyemang et al., 2017). This mission is parallel to the non- governmental organization as significant percentage of them in the society is concerned with social purpose rather than profit making. In this regards, there is 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 would be concerned about the acceptance and applicability issues of small accounting software like GnuCash, TurboCash, Zoho Software etc. for NGOs/ CSOs within Kano metropolis.

Nigeria like her counterparts in the developing economies in its efforts to standardize the practice of financial reporting and accounting by civil society and non- governmental organization and conform to the most recent acceptable way in accounting profession established the Financial Reporting Council (FRC) of Nigeria which has mandate to guide for preparing financial reports and accounts for these institutions. Financial reporting council of Nigeria (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 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.

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 the acceptability and usage of accounting software for financial transactions in the CSOs also refer to as small NGOS in their financial dealings so as to keep abreast of the international best practices and eliminate fraudulent activities and human errors in their day to day running of the organization. There is 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 problems may be due to factors that hinder achieving expected results. In this regard, this study will assess, identify the problems and proper solutions so as to achieve the expected results. Therefore, the study will assess the acceptability and applicability of accounting software by civil society organizations in Kano 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 this is to assess the acceptability and applicability of accounting software for small NGOs/CSOs by Civil Society Organizations in Kano Metropolis. The specific objectives of the research are to:

- Assess the level of acceptance of accounting software for small NGOs/CSOs within Kano Metropolitan area.
- Evaluate the level of usage/adoption of accounting software for small NGOs/CSOs within Kano Metropolitan area; and
- Examine whether the small NGOs/CSOs operating in Kano 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 the objectives, the study hypothesis the following hypothesis:

H₀₁: Kano Metropolitan CSOs/NGOs have positive attitude towards acceptability and applicability of accounting software in their financial transactions.

LITERATURE REVIEW

The Need for Best Accounting Practice in NGOs/CSOs

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 needed 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 it's to be seen as accountable and transparent. According to accounting software provide sound and efficient way to manage transactions for organizations to have sound accounting system.

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 are to have 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 et al., 2017). 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 Kano 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. 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 and Sim (2018) stressed the importance of accountability and the need to be discharged by CSOs/NGOs. In the same, Uddin and Belal (2019) 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. Issues of accounting, accountability and transparency in CSOs/NGOs are of great concerns to accountants, whether in practice or academic. Moreover, As CSOs/NGOs receive funding from stakeholders who do not necessarily receive value in return, and NGOs work with wide range of beneficiaries, including the most vulnerable people in our society, hence, there is need for issue of transparency and accountability to be of 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 through scrutinization of the various definitions offered reveals that they are pointing towards the same direction. 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 (2017) view 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, 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. However, NGO 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 has 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 concerns integrity, justice, courage and fairness in dealings and to ensure that civil society and the daily lives of people are free of corruption.

Nigeria 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 a 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., 2017). There is no requirement that records should be kept in a particular way as long as it reflects CSOs/NGOs, they are require 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 there in

In addition, standard requirements that the organization shall apply includes, accrual based accounting method shall be apply. 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.

MATERIALS AND METHODS

This study utilized qualitative method to get data from the participants and afterwards subject the data to rigorous statistical software analysis to get the results in figures; hence qualitative method approach design was adopted to achieve the objectives of the study. Survey method was employ and it is considered the most appropriate for collecting information from the selected small CSOs/NGOs in Kano 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 Kano State Metropolis. They are (30) NGOs operating in Kano metropolitan area, all the total number of population was adopted which form the sample that were used for the study. In addition, relevant agencies such as Kano state ministry for commerce and industries and community and rural development, and the Corporate Affairs Commission (CAC) office in Kano 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 Kano Metropolis. The sampling technique to be adopted for this study is random sampling.

The study utilized all the 30 CSOs/NGOs operating within Kano Metropolis. The study consider the sensitive staff who are directly involved in the issue of finance and accounts. Three (3) staff from each NGOs were selected and issued the questionnaire to fill which include, executive director (ED), finance and admin officer (F&A) and the Accountant. The staffs in aggregate of 411 respondents and the questionnaire were all administered and retrieved with the help of five (5) research assistants.

Study Population

The study populations consist of the all 137 registered civil society organizations/non-governmental organizations with the Kano civil society forum (KCSF) at January, 2023

1. Center for Environment and Rural Development (CERD)
2. Gender and Socially Inclusive
3. Citizens for Development and Education
4. Ansar Women Development
5. Women Support Initiative
6. Positive Pathways Initiative
7. Center for Gender Based Violence Advocacy
8. Empowerment for Vulnerable Women and Children International
9. Alkhairi Orphanage and Women Development (Aowd)
10. Societal Based Initiative for Rights Peace and Development (Sobirped)
11. Community Based Equal Justice

12. Lifeline Initiative for Widows Empowerment and Economic Development
13. Karkasara Tawakkalli Women Farmers
14. Yusuf Dabo Charity Foundation
15. Organization for Community Civic Engagement
16. League for Societal Protection against Drug Abuse (Lespada)
17. Kano Youth Promotion Council
18. Concerned Mother's Association of Kano
19. Advocacy on Human Rights and Equal Opportunities
20. Kano Budget Working Group
21. Community Development Initiative (Cdi)
22. Network of Human Rights and Gender Respond Team
23. Center for Peace and Environmental Justice
24. War against Justice
25. Dambatta Development Forum
26. Community Right Initiative of Nigeria
27. Miyatti Women Development Association
28. Gender and Disability Inclusion Advocacy Center
29. Network for Empowerment and Development Initiative
30. National Association of Persons with Physical Disabilities
31. Savannah Environmental Initiative
32. Adalci Youth Movement Association, Hotoro
33. Youth Empowerment and Human Development Initiative (Yehdi)
34. Community Advocacy to Promote Sustainable Peace
35. Voice of the Hopeful Enlightenment and Development Initiative (Vohedi)
36. Nigerian Environmental Society
37. Women Gender Developers
38. Society for Women Development and Empowerment of Nigeria (Swoden)
39. Nana Aisha Development Initiative
40. Sports without Borders Development Association.
41. Muna Helping Hand Foundation
42. Jdpc Catholic Diocese of Kano
43. Mari Care Foundation
44. Society for Women and Child Health Initiative
45. Center for Awareness on Justice Accountability (Caja)
46. Interfaith Peace Foundation
47. Voice and Accountability Platform
48. Health Awareness Campaign Movement
49. Youth Empowerment and Health Development Initiative
50. Adolescent Health and Information Project (Ahip)
51. Women and Youths for Justice and Peace Initiative
52. Abc Project
53. Center for Information Technology and Development (Citad)
54. Democratic Action Group (Dag)
55. Dawaki Youth Development Association
56. Kabo Local Government Development Forum
57. Women in Media
58. Woodlight Community Forum
59. Youth and Environmental Development
60. Ican and District Society
61. Sustainable Dynamic Human Development Initiative
62. Community Peace Observer
63. Cardinal Development Aid Support Initiative
64. Muslim Clerics Health Initiative of Nigeria
65. Friends of the Community
66. Support for Women and Teenage Children
67. Youth Mobilisation by Media
68. Wazobia International Women and Children Foundation
69. Enlightenment and Empowerment of Northern Women Initiative
70. Nigerian Environmental Society.
71. Child Right Watch and Educational Foundation
72. Women Widows Orphans Development Initiative
73. Gender Coalition for Access to Justice
74. Women Peace and Security Network
75. Peace Ambassadors

76. Civil Society Organization for Conflict Resolution in Nigeria
77. Mercy Helpline Initiative
78. Citizens Dynamic Development Initiative
79. Rural Urban Slumps Development Initiative
80. Be My Guide Counselors
81. Inuwar Alkhair Organization
82. Society for Urban Rural Development and Inclusiveness
83. Dorayi Youth Association and Community Development
89. Youth Mobilisation via Media
90. Kdc Foundation
91. Fiscal Discipline and Development Advocacy Center.
92. Civil Society Advocacy Center
93. Network for Environmental Safety and Society Development
94. Rayuwa Development Association
95. Standup For Women Society,Kano State Chapter
96. A & Jb Dibal Foundation
97. Network for Youth Enlightenment and Development (N-Yed).
98. Tauraruwa Awareness and Development Association, Kano
99. Youth Awareness Campaign on Drug Abuse (Yafoda)
100. Gaya Youth Awareness Association
101. Alkali Ahmad Center for Development
102. Sayyidatu Wal Adfal Foundation
103. Women Social and Leadership Development Initiative
104. Partnership for the Promotion of Maternal and Child Health
105. Touch and Care Foundation
106. Center for Advocacy in Gender and Social Inclusion (Cagsi).
107. Kano State Youth Awareness Against Drug And Other Related Crimes (Kasyadarec).
108. Capacity Development Initiative for African Child (Cdiac)
109. National Council of Child's Rights Advocates of Nigeria
110. Women for Development and Empowerment
111. Women Aspirants Forum, Kano
112. Merit Legal Advocacy Rights Initiative (Melahri)
113. Reproductive Health And Rights Advocacy Initiative (Reheard).
114. Sustainable Peace Empowerment and Development Initiative of Nigeria (Spedin).
115. Foundation for Dialogue.
116. Kano Health Staff Foundation.
117. Center for Awareness on Good Governance and Development.
118. Fighting Against Women and Child Violations.
119. Karaye Initiative Forum.
120. Northern Women and Youth Support Initiative.
121. Save a Life Cancer Support and Awar
122. Gidauniyar Ilimi Da Al"adun Hausa
123. Arewa Women Initiative for Climate Change Advocacy and Environmental Sustainability
124. Women Advancement Initiative
125. African Center for Transparency and Anticorruption Advocacy (Africa - Tead).
126. Save Space and Positive Inclusive Network
127. Albinism Association of Nigeria, Kano State Chapter
128. Center for Education Health and Entrepreneurship Development.
129. Community Health and Social Justice Initiative
130. Media Advocates for Inclusion and Development
131. Cardinal Aid Development Support Initiative
132. Idea Nigeria
133. Human Right Network
134. Jama'atu Nasril Islam
135. Green Pastures and Homes Initiatives
136. Masses First International Organization.
137. International Peace and Secure Society

Source: (Kano State Civil Society Forum KCSF) 2023

Table 1.display the study population, survey design was use to collect relevant primary data through questionnaire administration on the sampled CSOs. The population of this study consists of all Civil Society Organizations that are domiciled and have office in Kano metropolitan area. The study adopts all the population to be the sample due the fact research assistants were employed to assist in the distribution and retrieval of the questionnaires.

RESULTS AND DISCUSSIONS

Analysis of respondents according to personal information

Table 1. Descriptive statistics of the respondents

Personal Information	Frequency [411]	Percentage [%]
Sex		
Male	284	69
Female	127	31
Designation		
Executive Director	137	33
Accountant	137	33
Finance & Admin Officers	137	33
Computer Ownership		
YES	380	92
NO	31	8
Years of Job Experience		
1-2	58	6
3-4	30	7
5-6	50	11
7-8	12	3
9-10	10	2
10 and above	251	61

Source: Raw data questionnaire 2022

From the descriptive statistic above table above, it can be deduced that [69%] respondents are male which represents [31%] while [45] respondents are female which constitutes [127] in number this shows that there are more of male respondents from the sample NGOs/CSOs than 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, 380 respondents have personal computers at their disposal while 31 respondents do not possess computer. Conversely, looking at the years of experience about 6% falls within 1-2 years, while 7% are within the range of 3-4 years. In addition, 11% are between 5-6 years and 3% occupy 7-8 years of job experience. Moreover, 2% falls within 9-10 years and finally the biggest number 61% which are within 10 years and above of experience in CSOs work.

Presentation and Analysis of Data from Research Questionnaire

Frequencies and Percentages of Individual Items on the acceptability and applicability of accounting software

Responses from the questionnaire indicating strongly agree, agree, undecided, disagree and strongly disagree were analysed and presented.

Table 2. Presentation and Analysis of Data from Research Questionnaire

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	25	6	372	90	9	2	5	1	0	0.00
Do you think all finance and accounts staff show passion to learn & apply accounting software	56	13	312	76	26	6	11	3	6	2
Do you love working with computer rather than manual	40	8	281	68	24	6	52	13	14	5
Finance & account staff are interested to engage themselves with new inventions	74	18	291	70	11	3	25	6	10	3
Accounting software increases chances of doing things right	101	25	285	69	19	5	5	1	1	0.24
Does staff have adequate knowledge to use accounting software	68	17	255	62	70	17	10	2	8	2
Do you take long time to understand accounting software	92	22	290	71	8	2	11	3	10	2
Do you think staff are engage practical session on how to use accounting software	73	18	211	51	40	8	57	14	30	7
Are the accounting software reliable and effective to use	80	20	302	73	18	4	11	3	0	0.00

Do you learn more things using accounting software	69	17	266	65	43	11	23	6	10	2
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Source: Questionnaire Survey 2023

The hypothesis is as follows

H₀₁: Kano 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. Survey Questionnaire

Options	No of Respondents	Total
Strong Agree	56 (13)	101
Agree	312 (76)	14
Undecided	26 (6)	5
Disagree	11 (3)	0
Strong Disagree	6 (2)	0
Total	411	411

Source: Survey Questionnaire 2023

Computation of Chi-Square (X^2)

Table 5. Chi-square contingency table

OF	EF	(OF-EF)	(OF-EF) ²	$\frac{(OF - EF)^2}{EF}$
56	74	-18	-324	-4.3783
312	293	19	361	1.2320
26	7.3	18.7	75.69	10.3684
11	10	1	1	0.1
0	0.0	0.00	0.00	0.00
				$X_c^2 = 7.322$

Source: Survey Questionnaire 2023

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

$$X_c^2 = 7.322$$

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

Critical value X^2 @0.05=3.841

Degree of freedom =1

$$4.0449 > 3.841$$

Decision Rule

From the result the calculated chi-square X_c^2 is 7.322 which is greater than the tabulated chi-square X_t^2 which is 3.841 at 5% significance level i.e $X_c^2 > X_t^2$. Since the $X_c^2 > X_t^2$

We can accept the null hypothesis. This means that Kano metropolitan CSOs/NGOs shows negative attitude towards acceptability and applicability of accounting software. In essence, finance and accounts staffs including accountants do not show passion in accepting and applying accounting software to do the financial transactions in their organizations and still prepare to use manual methods of recording financial transactions which do not conform to the best accounting practice.

CONCLUSIONS

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. 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 lack of 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 Kano Metropolis in order to change the narrative.

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