**EVALUATING THE APPLICATION OF ACCOUNTING PRINCIPLES IN THE FINANCIAL REPORTING OF NON-PROFIT ORGANIZATIONS IN NIGERIA**

***Abstract:***

Globally, Non-profit organizations (NPOs) are the pillar of support in society, which provide essential services and assistance to numerous communities. NPOs rely more on donations from sources, government subsidies, as well as public appropriations, as they are obliged to their stakeholders for transparency and accountability in managing their finances. Unlike for-profit organizations. Therefore, this study aims to evaluate the application of accounting principles in the financial reporting of non-profit organizations in Nigeria. The study selected 15 NPOs in Ekiti and Ondo State, Nigeria. The study utilized a mixed method that is primary and secondary data, and used a Purposive sample technique. The data collected were analyzed using the correlation analysis method. The findings of the study reveal that the accounting basis has a great impact on the performance of non-profit making organization in Ekiti and Ondo State, Nigeria. The study concluded that there is an interconnectedness between financial growth and governance quality in nonprofit organizations, and with the size of the organizations, financial operations become more holistic, as indicated by higher asset accumulation.

**Keywords:** Basis of accounting, non-profit organization, financial statements, transparency, accountability, society.

* 1. **Introduction**:

Universally, Non-profit organization (NPOs) operate to provide societal needs, educational, religious, healthcare, and charitable objectives rather than generating profit for the owners, stakeholders/shareholders (Ibe et al., 2025). Financial reporting is guided by different frameworks from for-profit entities to ensure accountability, resource stewardship, and compliance with donor-imposed restrictions, regulatory bodies, and the public (Uchenna & Ezeudu, 2023). Selecting an appropriate accounting basis-cash, accrual, or modified cash basis- significantly impacts financial decision-making and reporting. Onwuchekwa et al. (2025) postulate that the accounting principles applicable to all NPOs, as well as the use of internal control in financial accounting and compliance with the rules applicable to financial statements, reporting, and financial requirements for non-profit organizations (NPOs). Adesina (2022) opined that the basic fund accounting principles, board governance, and income tax requirements. This includes a discussion of accounting rules applicable to cash and noncash contributions and pledges, as well as to investments and endowments. Non-profit organizations are generally subject to the accounting rules as for-profit entities. However, accounting principles specifically applicable or inapplicable to NPOs present unique accounting challenges. Non-profit organizations typically rely on numerous sources of guidance. The Financial Accounting Standards Board (FASB) has stated Financial Accounting Standards (SFAS), as well as staff positions, interpretations, and technical bulletins respectively. And the second is the American Institute of Certified Accountants (AICPA) has issued Statement of Auditing Standards (SAS) and Statement of position (SOP) that provide additional financial guidance to NPOs. (John et al., 2024; AICPA 2024).

Kigenza & Irechukwu (2023) assert that operational complexity in non-profit organizations, uniqueness, and interaction with immediate environment influence their performances to a great extent. Non-profit organizations in various sectors, such as education, health, religious, social services, commerce, sport clubs, and the arts with reliance on funding from contributions, membership dues, program services, fund raising events, grant and investment income (Ayeni & Ogwuche, 2025). The utmost importance that they keep track of their donors so they know who has donated to them, and it is a necessity for NPOs to give end of the year record of their donations to the donors for use in tax fillings (Ahwireng-Obeng & Wits, 2025). The accounting systems for non-profit produce income and expense reports for presentations to the board of directors, major donors and the government. Since financial transactions are recorded in the book of account, there is no need to rely on memory as it enables control over assets (Hailsham & Davies, 2025). This study seeks to evaluate the application of accounting principles in the financial reporting of non-profit organizations in Nigeria. The focus on how accounting basis of non-profit organizations aids data accuracy, the role of accounting system in decision-making and challenges facing non-profit organizations in implementing accounting system.

**1.2 Statement of the Problem**

Despite the central role of the role of non-profit organizations (NPOs) in the socio-economic development of Nigeria, there lacks an adopted standard adoption of accounting frameworks in their financial systems. The majority of NPOs are hampered by issues of financial disclosure, transparency, and accountability due to ignorance or lack of knowledge of prevailing accounting frameworks (Ahwireng-Obeng & Wits, 2025; Agbonselohbor et al., 2025). This inconsistency undermines stakeholder trust, blights donor trust, and creates a barrier to organizational sustainability. Moreover, the regulation of financial practice among NPOs in Nigeria is weak, with consequent weak compliance and abuse of funds. There is no trained accounting personnel, and the internal control is weak, accentuating these issues. There is thus a need to evaluate the application of accounting principles in the financial reporting of non-profit organizations in Nigeria. This gap must be bridged to improve the financial integrity and governance of Nigerian non-profit organizations. Insufficient transparency and accountability in the financial reporting of non-profit organizations (NPOs) decrease donor confidence, diminish funding, and ultimately compromise the quality of community services. The implication of this is that the absence of a globally accepted accounting system for NPOs leads to uneven and non-comparable financial reporting, hence undermining the decision-making capacity of stakeholders and funders. There is an increasing necessity in developing practices to formulate and modify accounting standards, such as IPSAS for non-profit organizations or localized IFRS standards, to direct financial disclosures that bolster credibility and assure consistency.

* 1. **Objectives of the Study**

The studyseeks to evaluate the application of accounting principles in the financial reporting of non-profit organizations in Nigeria. The study specifically seek to:

1. assess the prevailing accounting methodologies employed by non-profit organizations (NPOs) to ascertain their current state of accounting practices.
2. explore the complexities and challenges faced by NPOs in integrating accounting principles into their financial reporting frameworks.
3. evaluate the influence of the basis of accounting principles on the transparency and accountability of NPOs financial reporting, with a focus on enhancing stakeholders’ confidence and informed decision-making.

**1.4 Hypotheses of the study:**

**Null Hypotheses.**

**H01:**The financial reporting quality of Non-profit organizations (NPOs) remains unaffected by the choice of accounting method, with no differences between those employing the accrual basis and those utilizing the cash basis.

**H02:**The integration of basis of accounting principles into the financial reporting protocols has a significant bearing on the transparency and accountability of non-profit organizations’ financial disclosures.

**H03:** No correlation exists between the intricacy of accounting standards and the difficulties encountered by non-profit organizations when implementing basis of accounting principles.

**1.5 Significance of the Study**

The study on accounting principles and Nigerian non-profit organizations is scholarly relevant. It adds to understanding how uniform accounting frameworks affect transparency and accountability in the non-profit sector. The research contributes to previous scholarly discourses on financial reporting practice, particularly in emerging economies. The study adds to building foundations for evaluating the relevance of International Public Sector Accounting Standards (IPSAS) in Nigeria. Secondly, the study promotes curriculum design in non-profit management and accounting. Thirdly, it stimulates empirical studies on financial sustainability challenges of NGOs. The findings may serve as reference materials for future scholarship. Generally, it bridges the gap between theoretical knowledge and actual practice of financial governance of non-profit organizations.

**2.0 Literature Review**

**2.1 Conceptual Review**

**2.1.1 Accounting Principles in NPOs**

The accounting principles are the standard rules and guidelines of accounting transaction used to successfully prepare the financial statements (Kigenza & Irechukwu, 2023). The accounting principles are also known as Generally Accepted Accounting Principles (GAAP), which help accountants during financial analysis and make it possible that the nature of financial information owned by a firm is improved as best as possible (James et al., 2024). Moreover, the rules provide accountants with the capability of preparing flawless and consistent accounting data.

**2.1.2 Accounting Principles for Transparency and Accountability**

**A framework of basic principles and criteria referred to as accounting principles for transparency and accountability helps provide the recording, reporting, and disclosure of financial information in simple, understandable, and easy-to-read terms to stakeholders (**Malaiya, 2025**). The concepts are to ensure that the financial statements give a true and fair view of a company's financial position and performance in a manner that can be relied upon to facilitate confidence, integrity, and appropriate use of resources (**James et al., 2024**).** Biondi et al**. (2025) posit that accounting principles for transparency and accountability, fundamental qualities as comparability, consistency, verifiability, and disclosure in full that are all critical in facilitating stakeholders such as investors, regulators, and the general public to hold companies accountable for their financial actions and choices.**

**2.1.3 Essential Accounting Concepts and Basic Principles**

The underlying beliefs and consistent norms that control recording, categorisation, and financial reporting of company transactions in coherent and logical terms are Basic Principles and Fundamental Accounting Concepts (Goh & Sriwati, 2025). This concept provide the foundation of the accounting system used to maintain the accounting system relevant, consistent, dependable, and transparent concerning financial reporting (Malaiya, 2025). They comprise directional ideas, including historical cost, revenue recognition, matching, complete transparency, and consistency as well as underlying assumptions such as going concern, accrual basis, economic entity, and monetary unit (Biondi et al**., 2025**). The means of combined offering give a set for the creation of financial statements that show the performance and situation of an organisation, hence allowing stakeholders to make educated choices.

* 1. **Theoretical Review**

Theories were reviewed. The study is grounded on institutional theory as it expounds on the relationship between basis of accounting principles and non-profit organizations.

**2.2.1** **Institutional Theory**

Meyer and Rowan (1977) developed institutional theory in their study on institutionalized Organizations: “Formal Structure as Myth and Ceremony." Institutional theory explains how organisations respond to social norms, rules, and expectations in a quest to gain legitimacy, stability, and survival (Kuzey et al., 2025). It emphasizes more the impact of outside pressures on organisational behaviour rather than economic rationality. Organisations aim to establish legitimacy and acceptability in their environments, and survival rates are increased through institutional norm compliance (Illo et al., 2025). Isomorphism (mimetic, coercive, normative) is frequently utilized to implement change. Criticism leans too much on conformity to the expense of innovation. Ogbodo-Nathaniel (2024) theoriesed that institutions do not account for the role of agency and authority in putting institutional changes into practice because of the insufficiency to expound resistance to norms or internal dynamics (Jibril et al., 2022). There is a need to comprehend the reformation of the public sector, educational institutions, and health facilities (Ofor-Douglas, & Edu, 2025). Explains why the same structure was adopted by organisations despite it being inefficient. Strong in the analysis of organisational behaviour in the developing world, where institutional forces are prevalent.

**2.2.2** **Agency Theory**

Jensen and Meckling (1976) postulated agency theory. Agency theory explains the interaction between principals (shareholders) and agents (managers), with particular focus on the issues that emerge when the agent is not completely aligned with the principal's interests, especially where goals conflict and information is asymmetric (Alamad et al., 2025). This theory assumes that human beings are self-interested and opportunistic (Pere, 2025). The criticism of agency theory is that the theory lacks trust and there are too many assumptions of self-interest and a lack of trust; the theory does not recognize intrinsic motivation and cooperation potential. Asks to be inefficient because of over-control and monitoring (Njange & Thuo, 2025). Usually used in the field of public administration, financial management, and corporate governance.

**2.3 Empirical Review**

Njange and Thuo (2025) examine the effectiveness of monitoring and evaluation controls in maximization of implementation and explore the moderating effect of Board resolutions on the internal controls vs. operational effectiveness of Human Rights Organizations in Nairobi, Kenya. Their study was underpinned by the following theories: Agency theory, Stewardship theory as well as Contingency theory. Their study used a descriptive study design on a sample survey of 101 Human Rights Organizations that are operating in Nairobi, Kenya during the 5-years period of 2015-2019. Both primary and secondary data were utilized. Primary data were collected from questionnaires whereas secondary data were collected in a desk review of the Organizations' annual reports within the period of investigation. Their findings shows that financial reporting controls were generally perceived in a positive light, particularly for report accuracy and timeliness.

Anichebe et al. (2025) investigated the effect of corporate social responsibility expenditure on profitability of listed some consumer products companies in the Nigeria Exchange group. Objectives are to; determine the effect of corporate social responsibility on return on assets and profit after tax of listed consumer product companies in Nigeria Secondary data were collected over the ten (10) years; 2014-2023. Ex-post Facto research design was employed. Population was 20 listed consumer goods; the data were quantitatively analyzed employing the ordinary least squares method of regression. Their study finding revealed that corporate social responsibility have negative and significant influence on the return on assets of listed consumer goods firms in Nigeria.

Alamad (2025) analyzed the contention that there is no consistent and homogeneous collection of ideas and practices which can be termed "Islamic accounting. This study is particularly focused to Islamic accounting and utilized qualitative historical documentary analysis method to analyze an authentic 14th-century manuscript. It revealed religious accounting as value-based model to achieve social good and that in Islamic accounting context.

Maan (2025) financial statements and other supporting financial data are examined under the audit process. One of the most important aspects of accounting is that of determining the amount of tax an organisation is to pay and paying it. Accounting is an important aspect of both how smoothly a company operates as well as how accounting works overall as a process that is broad in scope and reach.

Souza (2025) analyzed how the poor conceptual definition in the conceptual framework impacts accounting education according to developmental learning theory. The results indicate consensus between the concepts of assets and liabilities and their assumptions in theory, looking for a clearer definition for concepts of significant accounting items. Thus, educators can look more to how they manage teaching and learning concepts in consideration of the development of students.

Adesina (2022) critically assessed, the problems of maintaining appropriate accounting records of non-profit organizations in reference to some Non-Profits Organization (NPOs) of Oyo State as a case study. The primary data were collected using systematic questionnaires distributed to the employees of the listed NPOs who are responsible for bookkeeping and accounting. Mean score and simple percentage descriptive statistical means were used in the analysis of the data collected. It was discovered from the result of findings that failure to establish accrual accounting adjustment, engagement of unskilled volunteers in maintaining records and accounting, to incomprehensible regulatory/laws, and blocking of balancing humanitarian organizations' goals largely hindered appropriate accounting records for non-profit organization.

**2.4 Research Questions**

Three fundamental questions guide this inquiry:

1. What prevailing accounting methodologies characterize the current landscape of non-profit organizations (NPOs)?
2. What complexities or obstacles impede NPOs’ ability to integrate the basis of accounting into their financial reporting protocols?
3. In what manner does the basis of accounting influence the transparency and accountability of financial reporting within NPOs?

**3.0 Methodology**

This study employs a mixed-methods approach, combining qualitative and quantitative methods to provide a comprehensive understanding of accounting principles and nonprofit organizations. The primary data were used through administration of structured questionnaires, and it was distributed to the targeted respondents. The targeted respondents were the accountants in the selected Non-profit organistion. The population of the study consisted 150 accountants. The study samples 80 accountants with professional qualification (that is ICAN and ANAN) using a Purposive Sampling Technique. The secondary data were also used from using annual financial report from the National Center for Charitable Statistics (2024). Data collected in both sources were analyzed using descriptive statistics, inferential statistics, and regression analysis.

**4.0 Results and Discussion**

**4.1 Descriptive Statistics**

Descriptive statistics indicate the monetary and governance characteristics of the firms under study. The mean revenue is ₦15,000 with a great standard deviation of ₦75,000, indicating significant heterogeneity across firms. Similarly, expenses exhibit great variability, ₦60,000, suggesting diverse operating sizes. The asset value measures an average of ₦200,000, but the great standard deviation of ₦100,000 and the maximum of ₦1,000,000 again create firm size differences. Liabilities reflect a significantly lower mean of ₦50,000 with a high variation of up to ₦1,000,000, indicating financial leverage is quite diverse. As far as governance variables are concerned, 71% of the firms have adopted GAAP, and 86% prepare financial statements, reflecting high reporting behaviors. However, the frequency of audits remains moderate since only 56% of the firms receive periodic audits. The fact that the relatively low standard deviations of the binary variables show most firms grouped around similar practices means that overall, the data indicate high financial heterogeneity but moderate consistency in reporting behaviour.

**Table 1: Descriptive Statistics**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Variable | N | Mean | Std. Deviation | Min | Max |
| Revenue | 100 | 15000 | 75000 | 50000 | 500000 |
| Expenses | 100 | 13000 | 60000 | 30000 | 300000 |
| Assets | 100 | 200000 | 100000 | 50000 | 1000000 |
| Liability | 100 | 50000 | 20000 | 10000 | 1000000 |
| GAAP Adoption | 100 | 0.71 | 0.45 | 0 | 1 |
| Financial Statement | 100 | 0.86 | 0.35 | 0 | 1 |
| Audit Frequency | 100 | 0.56 | 0.50 | 0 | 1 |

**Source: Authors’ Computation (2025)**

**4.2 Correlation Analysis**

Table 2 presents the Pearson correlation coefficients among the central financial and governance variables of interest in this study. There is a very strong correlation between revenue and expenses (r = 0.85), which is what one would expect in the case of growth. This means that companies with higher revenues also have higher relative costs. This statistical observation is supported by qualitative findings in which several finance managers interviewed commented that “as the business grows, so do our spending obligations, staff salaries, logistics, and regulatory costs all go up. There are also positive correlations of assets with revenue (r = 0.70) and expenses (r = 0.60). This means that the higher the production and expenditure are more capacity and more resources. Larger firms’ respondents acknowledged this tendency, stating that “our asset base is what gives us leverage to expand operations and handle more clients. One CFO of a larger firm commented usually asset acquisition comes first, before any major revenue growth. Liabilities have a moderate correlation with assets (r = .60) but are less correlated with revenue (r = .40) and expenses (r = .50) implies that liabilities are not increasing in direct proportion with the size of the firm. Some of the interviewees are more specific on this aspect, explaining how firms control the level of debt irrespective of size. As one executive put it. The study avoids the problem of over-leveraging, even though our asset portfolio has grown. Assets (r = 0.40) and liabilities (r = 0.30) also moderately correlate with governance and the implementation of GAAP specifically. It shows that larger companies are those that accept the formal adoption of accounting standards. Qualitative data also confirms this perspective when senior auditors explained the GAAP adoption to be easier for larger companies because of already having trained professionals and infrastructure to do so. On top of that, compliance with GAAP is also positively associated with having an audit done, r =.40, and preparation of financial statements, r =.60, indicating that good overall financial management practices tend to cluster. These considerations are echoed by the interviewees; compliance officers mentioned that “the push to adopt GAAP often comes hand-in-hand with increased audit scrutiny and more frequent formal reporting." Finally, regarding relationships, audit frequency is weakly related to most financial variables but moderately related to the preparation of financial statements (r = 0.50). This indicates that firms preparing formal financial statements are more likely to be regularly audited. This relationship is supported by qualitative evidence with some firms reporting that the preparation of financial statements regularly means undertaking routine audits for the credibility of the statements before stakeholders. The correlation matrix also reveals a pattern of strong interrelationships among the financial variables and moderate associations between financial size and governance quality. This was also attested by the qualitative data, where several respondents emphasized that governance frameworks mature as financial intricacy grows, thus strengthening the quantitative pattern suggestive of integration between firm size and governance practices.

**Table 2: Correlation Analysis**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Variable** | **Revenue** | **Expenses** | **Assets** | **Liabilities** | **GAAP**  | **Financial Statement** | **Audit Frequency** |
| Revenue | 1 |  |  |  |  |  |  |
| Expenses | 0.85 | 1 |  |  |  |  |  |
| Assets | 0.70 | 0.60 | 1 |  |  |  |  |
| Liability | 0.40 | 0.50 | 0.60 | 1 |  |  |  |
| GAAP Adopted | 0.30 | 0.20 | 0.40 | 0.30 | 1 |  |  |
| Finanacial Statement | 0.20 | 0.15 | 0.30 | 0.25 | 0.60 | 1 |  |
| Audit  | 0.10 | 0.05 | 0.20 | 0.15 | 0.40 | 0.50 | 1 |

**Source: Authors’ Computation (2025)**

**4.3 Discussion of Findings:**

The findings indicate significant relationships between financial metrics, especially between expenses and revenue, to indicate operational scaling in nonprofit organizations. Assets also increase as there is higher revenue and expenditure, indicating efficient management of resources in larger organizations. Liabilities, however, do not display a similar trend, with lower reliance on size or financial growth. This implies nonprofits tapping into funding from sources other than debt and conservatively managing liabilities. The findings also show that GAAP and other governance measures are greater with organizational size. Far less interconnected than financial measures, governance measures do exhibit substantial correspondence. Financial statement preparation appears to be a supplement to formal accounting standards in NPOs because financial infrastructure and governance procedures become more sophisticated with organizational longevity. The findings of this study align with the finding of the study of Maan (2025) financial statements and other supporting financial data are examined under the audit process. One of the most important aspects of accounting for NPOs is in the aspect of both how smoothly an NPO operates as well as how accounting works as a process that is broad in scope and reach. However, this finding negate the study done by Adesina (2022) who critically assessed the problems of maintaining appropriate accounting records of non-profit organizations about some Non-Profits Organization (NPOs) of Oyo State as a case study. Whose findings that failure to establish accrual accounting adjustment, engagement of unskilled volunteers in maintaining records and accounting, to incomprehensible regulatory and blocking of balancing humanitarian organizations' goals largely hindered appropriate accounting records for non-profit organization

**5.0 Conclusion**

The study concluded that there is an interconnectedness between financial growth and governance quality in nonprofit organizations. With the size of the organizations, financial operations become more holistic, as indicated by higher asset accumulation. However, there is moderately correlated liability, pointing to varying liability management practices. The continued correlation between governance in NPOs and financial maturity attests to institutional accountability and better financial regulation and transparency. Nonprofits with established financial reporting are likely to receive routine audits, reflecting good governance.

Consent

As per international standard or university standard, Respondent’s written consent has been collected and preserved by the author(s).

**Disclaimer (Artificial intelligence)**

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc.) and text-to-image generators have been used during the writing or editing of this manuscript.

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