

DONOR FUND ACCOUNTABILITY IN LOCAL NGOS

BY

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DEGREE IN ACCOUNTING

[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Donor Fund Accountability in Local NGOs" was carried out by [STUDENT'S FULL NAME], and has been read and approved as meeting the regulations governing the award of the degree of Bachelor of Science (B.Sc.) of the University of Lagos.

PROJECT SUPERVISOR

Date

HEAD OF DEPARTMENT

Date

EXTERNAL EXAMINER

Date

DEDICATION

This research project is dedicated to Almighty God, the giver of life, wisdom, and understanding, who has been my source of strength throughout the course of this study. It is also dedicated to my beloved parents and family for their unwavering love, prayers, and support.

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ABSTRACT

This study examined donor fund accountability in local ngos, using undergraduate students of the University of Lagos as a case study. The study was guided by three specific objectives: to examine the extent to which respondents exhibit the key attributes of donor; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with donor and fund. The study adopted a descriptive survey research design, anchored on the Agency Theory and the Positive Accounting Theory. A sample size of 416 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 405 questionnaires were found valid for analysis. Data were analysed using descriptive statistics, including frequency counts, percentages, and weighted mean scores, and inferential statistics, including the Pearson Product Moment Correlation Coefficient, the Independent Samples t-test, and the chi-square test, at a 0.05 level of significance. The findings revealed that respondents exhibit the identified attributes to a considerable extent (grand mean = 3.16). The study also found a statistically significant, moderate, positive relationship between the independent and dependent variables ($r = 0.457$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 6.93, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.23$, $p > 0.05$). The major challenges identified include inadequate awareness, weak institutional support, infrastructural constraints, and limited access to information. The study recommends targeted interventions, improved access to resources, and intensified public education on donor.

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CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of donor fund accountability in local ngos is situated within a body of scholarship that has grown rapidly in the past two decades. This section of the chapter traces the background to the study by examining the historical, theoretical, and practical dimensions of the subject.

The relationship between donor and fund has been the subject of sustained academic interest across several disciplines. Public institutions at the federal, state, and local levels have developed programmes that seek to mainstream donor into routine governance. Research by Bello and Okonkwo (2021) using mixed methods provided particularly rich insight into the mechanisms connecting donor and fund. For practitioners, the practical significance of donor cannot be overstated, given its demonstrable link with fund. Studies conducted within the West African subregion by Obiora and Adekunle (2018) reached conclusions broadly consistent with the Nigerian evidence. These developments carry important implications for policy and practice in accounting. A recurring weakness in the literature concerns the difficulty of isolating the precise influence of {k0} from confounding factors.

A growing corpus of literature draws attention to the pivotal role of donor in shaping developmental trajectories. Public institutions at the federal, state, and local levels have developed programmes that seek to mainstream donor into routine governance. Studies conducted within the West African subregion by Alade and Salami (2018) reached conclusions broadly consistent with the Nigerian evidence. Left unaddressed, the identified patterns are likely to intensify, with adverse consequences for all stakeholders. Findings reported by Famuyide and Aderemi (2018) observed that respondents with greater exposure to donor recorded markedly different results. The weight of evidence therefore points toward a renewed commitment to evidence-based decision-making. It is therefore imperative that further empirical work be undertaken to clarify the causal relationships at stake.

donor continues to command considerable attention among researchers, policymakers, and practitioners in accounting. Rapid urbanisation and demographic expansion across Nigerian cities have heightened the salience of donor in everyday life. Research by Famuyide and Aderemi (2021) using mixed methods provided particularly rich insight into the mechanisms connecting donor and fund. Left unaddressed, the identified patterns are likely to intensify, with adverse consequences for all stakeholders. Field evidence gathered by Alade and Salami (2016) suggested that stakeholder engagement materially improves the results achieved in matters of donor. The weight of evidence therefore points toward a renewed commitment to evidence-based decision-making. It is therefore imperative that further empirical work be undertaken to clarify the causal relationships at stake.

The relationship between donor and fund has been the subject of sustained academic interest across several disciplines. Federal and state governments have initiated several reforms, yet implementation gaps continue to constrain progress in matters of donor. Comparative work by Eze and Kalu (2022) across several states