

THE CHARTERED ACCOUNTANT IN NIGERIA AND SUSTAINABLE DEVELOPMENT

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Learning Outcomes



Upon completion of this study, you will be able to:

- ✓ understand the concept of Sustainable Development;
- ✓ appraise the roles of Chartered Accountants (CAs) in Nigeria;
- ✓ evaluate the Seventeen (17) Sustainable Development Goals (SDGs) and their levels of attainment in Nigeria so far;
- ✓ develop the mindset of achieving the SDGs;
- ✓ implement the 17 Easy and Practicable Ways Chartered Accountants in Nigeria can strategically help Nigeria attain the 17 SDGs by the year 2030, and
- ✓ resolve to take actionable steps today.

Introduction

- Over the years, the United Nations (UN) had always come up with one developmental template or the other for its member countries aimed at achieving sustainable development.
- The drive to achieve sustainable development is the target of every goal-driven UN member country including Nigeria.
- Sustainable development simply put is the development that meets the needs of the present generation and does not hinder the ability of future generations from meeting theirs (UN, 2022).

Introduction (Continued (Cont'd))



- In the Year 2000, the UN came up with eight (8) measurable goals to achieve sustainable development called Millennium Development Goals (MDGs) which elapsed in 2015.
- In continuation of the goal on sustainable development, in Sept. 2015, the UN adopted seventeen (17) Sustainable Development Goals (SDGs) with wide-ranging practical Targets totaling 169 Targets and it came to force on 1st Jan. 2016 (UN, 2022).
- The SDGs are not legally binding on UN member countries but countries are expected to take ownership and achieve them by the year 2030 (UN, 2022).

Introduction (Cont'd)



- Coincidentally, this Sept. 2022 we are having this paper marks the 7th Anniversary of the adoption of SDGs by all UN member countries. We have eight (8) years left in achieving them.
- The 17 SDGs are the measures of sustainable development in this paper.
- Achieving a multifaceted and diverse nexus such as SDGs requires the collaboration of all disciplines and members of all professional bodies. Chartered Accountants (CAs) who are members of the Institute of Chartered Accountants of Nigeria are not left out.

Introduction (Cont'd)



- The Institute of Chartered Accountants of Nigeria (ICAN), Act (Cap. 185) of 1st Sept. 1965, Section 4(a) stated that “members admitted to the Institute shall be enrolled as **Chartered Accountants** in the category of - (i) Fellows; or (ii). Associates” (ICAN, 1965).
- ICAN membership certificate as a Chartered Accountant is evidence of **PROFICIENCY** and **AUTHORITY** in **ACCOUNTANCY** (ICAN, 2022a).
- As at 31st August 2022, ICAN Financial Membership List shows that the Institute has inducted members as CAs totaling 56,460 (ICAN, 2022b), this figure includes those alive and our departed colleagues.

Introduction (Cont'd)



- Several authors have defined accounting from different perspectives but this paper will use the definition of Walter (1977) cited in Ama (2000) to drive home the roles of Accountants generally and CAs in particular whom ICAN has adjudged proficient and authorities in Accounting Profession.
- Walter defined accounting as “the design of accounting systems, preparation of accounting statements, audits, cost studies, development of forecasts, income tax work, computer application to accounting processes, and the analysis and interpretation of accounting information as an aid to making business decisions” Ama (2000).

Introduction (Cont'd)



- Accounting is the language of business, therefore, accountants generally and CAs in particular are the drivers of the economy based on the contents and quality of information they communicate to stakeholders.
- International Federation of Accountants (IFAC) (2021) stated that accountants contribute to value creation and sustainability. IFAC (2011 & 2015) cited by Makarenko and Plastun (2017) added that the key roles of professional accountants in sustainability are that they are creators, providers, keepers, and reporters of value.
- According to IFAC (2016) cited by Makarenko and Plastun (2017) eight (8) of the 17 SDGs and their 17 targets have a direct relation to accounting and accountants can influence their achievement.

Introduction (Cont'd)



- Chartered Accountants have led to global developments in their positions as business leaders, trusted advisers, and decision-makers in both the private and public sectors of the economy as they display unrivaled knowledge, skills, and commitment to achieving financial and strategic goals with rigour, integrity, and vision (ICAEW, 2022).
- Chartered Accountants (CAs) in Nigeria are also key players in global development.

Introduction (Cont'd)



- The dimension of the CAs in Nigeria of focus in this paper are all CAs in Nigeria that are alive today.
- They include CAs in practice or not in practice; public or private sectors; employed or unemployed; employee or employer; underemployed or home-managers; top-level-managers or low-level-managers; male or female; married or single; father or mother; young or old; community leaders and followers; politicians and voters; **YOU AND I**.
- The CAs also include those in job responsibilities such as Chief Executives, Accountants/Bursars/Finance Officers, Internal Auditors, External Auditors, Tax Officers, Tax Practitioners, Academics, Public Office Holders, etc.

The Motivation of this Paper



The 17 SDGs according to UN (2015) are:

1. No poverty in all its forms everywhere – Goal 1
2. Zero Hunger – Goal 2
3. Good health and well being – Goal 3
4. Quality Education – Goal 4
5. Gender Equality – Goal 5
6. Clean water and sanitation – Goal 6
7. Affordable and clean energy – Goal 7
8. Decent work and economic growth – Goal 8

9. Industry, innovation and infrastructure – Goal 9

10. Reduced inequalities – Goal 10

11. Sustainable cities and communities – Goal 11

12. Responsible consumption and production – Goal 12

13. Climatic Action – Goal 13

14. Life below water – Goal 14

15. Life on land – Goal 15

16. Peace, Justice and strong institutions – Goal 16

17. Partnership for the goals – Goal 17

The motivation (Cont'd)



Goal-by-Goal analysis of the state of Nigeria that motivated this discourse:

- **Goal 1.** No poverty in all its forms everywhere – According to the recently published Nigeria Poverty Assessment Report of 2022 by The World Bank, 97.8 Million Nigerians are Multidimensionally poor (monetary poverty, deprivations in education, and basic infrastructure). This figure is almost half of Nigeria's population and more than the entire population of DR Congo (World Bank (WB), 2022a). On a scale of 1-100, Nigeria scored 20.50% in this goal in 2021 according to Knoema (2022).
- **Goal 2 - Zero Hunger** – In 2021, Nigeria ranked 103 out of 116 countries on Global Hunger Index (GHI) with a score of 28.30% (GHI, 2022). Nigeria scored 60.13% in this SDG in 2021 (Knoema, 2022).
- **Goal 3 - Good health and Well being** – Nigeria faces significant health challenges as 12% of children born in Nigeria do not survive age 5 and more than one-third of children are stunted compromising their ability to learn and be productive later in life (WB, 2022a) Life expectancy at birth in Nigeria is 55 years in 2020 (WB, 2022b). 28.90% was the score in this goal in 2021 (Knoema, 2022).

The motivation (Cont'd)

- **Goal 4** - Quality Education – Primary and Secondary education attainment increased between 2003 and 2018 (WB, 2022a). For Tertiary education, with the incessant strikes, the negative effects on the quality of the graduates remain enormous. Nigeria scored 28.75% in this goal in 2021 (Knoema, 2022).
- **Goal 5** - Gender Equality – “Wide gender inequality exists in Nigeria” and “Girls are still less likely to attend both primary and secondary schools than boys” (WB, 2022a). Nigeria scored 38.21% in this SDG in 2021 (Knoema, 2022).
- **Goal 6** - Clean water and sanitation – Those enjoying sanitation increased from 16% in 2003 to 53.4% in 2018 (WB, 2022a). However, nearly one-third of Nigerian children do not have enough water to meet their daily needs as 26.5 million Nigerian children are experiencing high or extremely high water vulnerability (UNICEF, 2021). Nigeria scored 56.88% in this SDG in 2021 according to Knoema (2022).



The motivation (Cont'd)



➤ **Goal 7** - Affordable and clean energy – 51.2% of Nigerians have access to electricity in 2003 compared to 56.7% in 2018 (WB, 2022a) and the WB report stated that growth in this energy sector has been slow. Nigeria scored 34.61% in 2021 in this goal (Knoema, 2022).

➤ **Goal 8** - Decent work and economic growth – Jobs available for Nigerians cannot take them out of poverty because of underemployment and that good-wage jobs are unevenly distributed (WB, 2022a). Nigeria's GDP is \$440.78 Billion and 3.6% GDP growth rate in 2021; its population is 211,400,704 with population growth rate of 2.5% in 2021 (WB, 2022b). Nigeria scored 55.67% in this SDG in 2021 (Knoema, 2022).

➤ **Goal 9** - Industry, innovation, and infrastructure – “There is improvement in infrastructure but Nigeria still has a long way to go” (WB, 2022a). Nigeria scored 33.44% in this goal in 2021 (Knoema, 2022)

➤ **Goal 10** - Reduced inequalities – In Nigeria, sustainable inclusive growth, that is, growth that would benefit Nigerians across the welfare distribution, remains elusive (WB, 2022a). They added that growth is not being distributed to poor households. Nigeria scored 20.21% in this goal in 2021 (Knoema, 2022).

The motivation (Cont'd)

- **Goal 11** - Sustainable cities and communities – There has been a steady rise in the Housing deficit from 7 Million in 1991 to 14 Million in 2010 and World Bank in 2018 expressed that Nigeria requires 700,000 housing units annually spanning 20 years to accommodate the rising population (Ekpo, 2019). Nigeria scored 26.74% in this goal in 2021 (Knoema, 2022).
- **Goal 12** - Responsible consumption and production – Target 6 of Goal 12 encourages large and transnational companies to adopt sustainable practices and integrate sustainability information into their reporting cycle (UN-Nigeria, 2022). Furthermore, Nigeria's GDP per Capita (GDPpC) for 2021 is \$2,085; \$2,097.10 for 2020 and \$2,229.90 for 2019 (WB, 2022b). Compare this with the 2021 GDPpC records of other countries like the USA, \$69,287.5; France, \$43,518.5 and South Africa. \$6,994.2 (WB, 2022b). This shows how low Nigeria's GDPpC is. However, Nigeria scored 93.43% in this goal in 2021 (Knoema, 2022).



The motivation (Cont'd)

- **Goal 13 - Climatic Action**
 - Poorer Nigerians are significantly affected by Climatic shocks as the poorest L.G.As from the Nigeria Poverty Map overlap with areas exposed to droughts (WB, 2022a). According to Climate Action Tracker (2022), the rating of Nigeria on this goal with 2021 data is “almost sufficient”. Nigeria scored 97.80% in this goal in 2021 (Knoema, 2022).
- **Goal 14. Life below water** – There is evidence of marine pollution and coastal ecosystem pollution in Nigeria, especially in the oil-rich Niger Delta region which affects life underwater. Nigeria scored 62.39% in this goal in 2021 (Knoema, 2022).
- **Goal 15. Life on land** – Targets 15A and 15B support the mobilization and significant increase in financial resources for sustainable forest management and reforestation (UN - Nigeria 2022). In this goal, Nigeria scored 77.29% in 2021 (Knoema, 2022).



The motivation (Cont'd)



- **Goal 16** - Peace, Justice and strong institutions – This Goal promotes peaceful and inclusive societies, access to justice for all and for nations to build accountable and inclusive institutions at all levels including Local, State, and Federal levels in Nigeria and all ethnic groups (UN, 2022). Nigeria scored 40.76% in this goal in 2021 (Knoema, 2022).
- **Goal 17.** Partnership for the goals – Goal 17 – This goal is basically on how to achieve the above 16 goals. It focuses on strengthening the implementation and revitalization of global partnerships for the achievement of the SDGs (SUST4IN, 2015). Strong global partnerships and cooperation are required at the global, regional, national, and local levels (UN, 2022). Nigeria scored 46.03% in this goal in 2021 (Knoema, 2022).

Gap in Knowledge



- Considering the above worrisome outlook of Nigeria and her level of achievement of the SDGs, it has become expedient for all CAs to get involved and deliberately take action in achieving them on or before the year 2030.
- There are several studies and discussions on sustainable development across the globe: Ojukwu, Ibanichuka and Egbe (2021) examined public debt and sustainable development in Nigeria; Hörisch (2021) examined COVID-19 and sustainable development; Mensah and Ricart (2019) studied sustainable development and the implications for human action, among others. Mensah and Ricart (2019) added that the theme is becoming a cliché of some sort and has become a catchment phrase for international agreements, authors, and development planners.

Gap in Knowledge (Cont'd)



- However, only a few narrowed achieving SDGs to Accounting and Accountants, like Bebbington and Unerman (2020) examined SDGs and accounting research; Makarenko and Plastun (2017) studied the role of accounting in sustainable development and a few others.
- Hence, the researcher established a gap in knowledge as many scholars failed to beam their searchlights specifically on the roles of Chartered Accountants in achieving SDGs. This gap is what this study attempts to fill.

Aim and Objective of the Study and Research Question



- This paper aims to contribute to the discourse on sustainable development by exploring the influence of Chartered Accountants (CAs) in Nigeria on sustainable development.
- The specific objective is to determine the influence of CAs in Nigeria on achieving the 17 Sustainable Development Goals (SDGs) in Nigeria.
- This study is targeted at answering this specific research question: do CAs in Nigeria influence the attainment of the 17 SDGs in Nigeria?

Methodology



- This paper adopts the documentary research method using data and information from the UN, World Bank, ICAN, and several other online journals and publications to further advance knowledge on this subject.
- The remaining parts of this paper are structured as follows: the next section explains the theoretical framework, discusses the mindset for achieving SDGs, and explained the conceptual framework of the study. The subsequent section, which is a solution-driven section, focuses on the 17 easy and practicable ways CAs in Nigeria can help in achieving the 17 SDGs. Finally, the last section comprises of conclusion, recommendation, and contribution to knowledge.

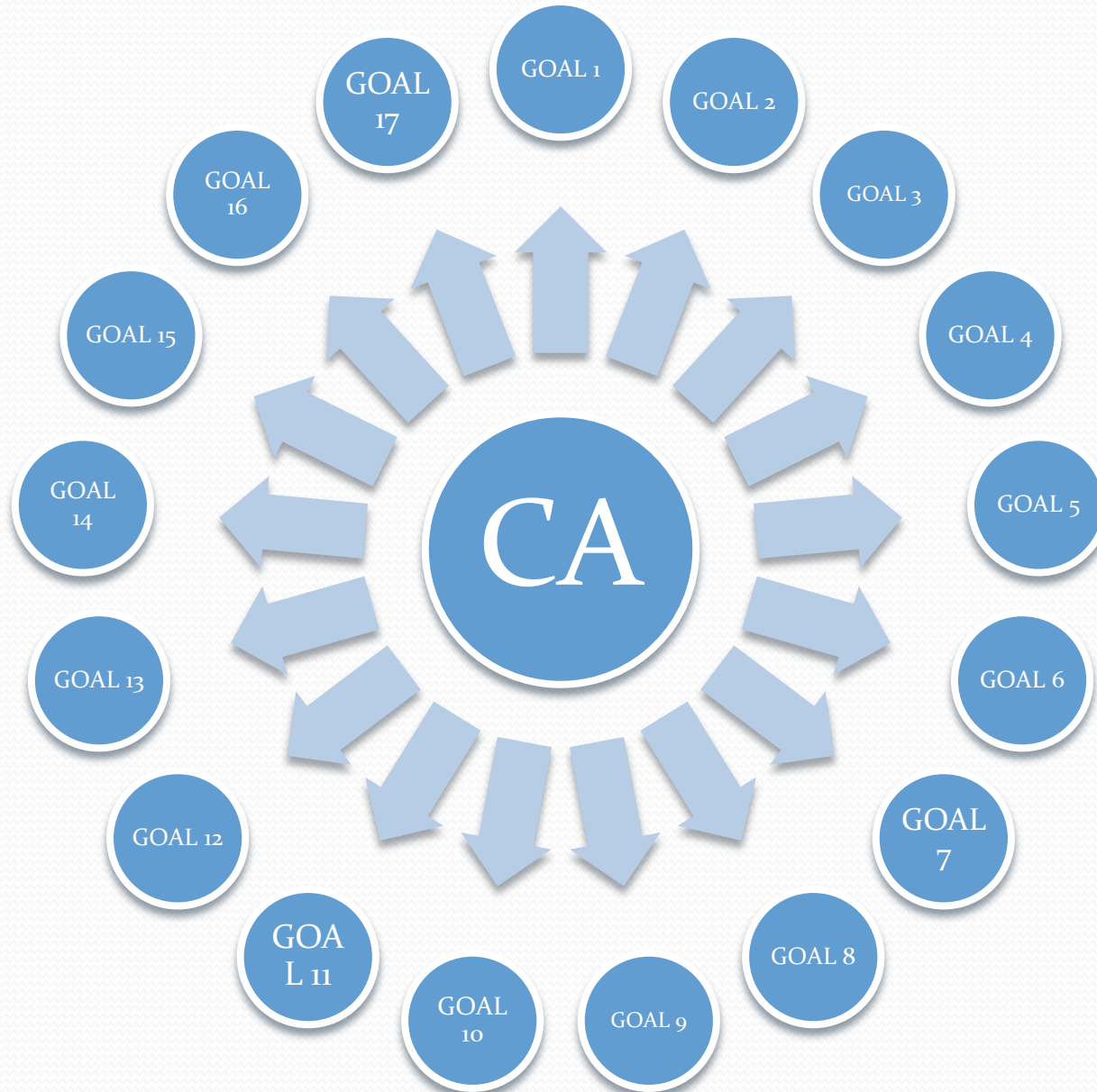
- ✓ The theory underpinning this paper is Sustainability Theory.
- ✓ The use of the concept of Sustainability or *Nachhaltigkeit* in German was traced to Hans Carl von Carlowitz (1645-1714) who applied it in Forestry (Environmentandsociety, (2021) cited in Ojukwu et al., 2021), however, the concept was made prominent by UN's 1983 Brundtland Commission in their report "Our Common Future" (Ojukwu et al., 2021).

- ✓ Sustainability theory encourages individuals including all CAs, businesses such as accounting firms, companies managed by CAs, Institutions including ICAN, and nations like Nigeria to make decisions on the use of resources that meets the needs of the present generation without jeopardizing the chances of younger generations and generations yet unborn from achieving theirs.

Sustainab

- The 17 SDGs are truly Global goals as they cover environmental, social, economic, and governance issues – the four (4) pillars of modern sustainability (SUST4IN, 2015).
- A Chartered Accountant (CA) indicates a person who has passed through rigorous training, passed a series of intense examinations in financial management, taxation, business strategy, and auditing, and is committed to participating in continuous professional development to keep their skills up to date as well as bound by its Institute's code of ethics, and subject to its disciplinary procedures (ICAEW, 2022).
- It is time for all CAs in Nigeria to move from merely discussing the 17 SDGs to intentionally achieving them through the 17 easy ways outlined in this paper.

Conceptual Framework (Cont'd)



17 Easy and Practicable Ways (Easy-Way 1-17) CAs in Nigeria can influence the Achievement of the 17 SDGs

- ✓ **EASY WAY 1** - Obtaining an understanding of all the 17 SDGs – This presentation today in this noble MFP Nigeria Group is one of such mediums of getting an understanding and awareness of SDGs as well as building capacity and competency of CAs in achieving Goals 1-17.
- ✓ **EASY WAY 2** - Having Sustainability-Mindset – This mindset drives CAs to make decisions that meet their present needs without jeopardizing the chances of younger generations and generations yet unborn from achieving theirs.
- ✓ **EASY WAY 3** - Applying the five (5) ICAN fundamental ethical principles of Integrity, Objectivity, Professional Competence and Due Care, Confidentiality, and Professional Behaviour (ICAN, 2009) in all the activities of CAs both at micro and macro levels. ICAN (2009) directs all her members to exhibit that distinguishing mark of the accountancy profession which is to act in the public interest and not exclusively to satisfy the needs of an individual, client, or employer and work.



17 Easy and Practicable Ways (Easy-Way 1-17) CAs in Nigeria can influence the Achievement of the 17 SDGs (Cont'd)

- ✓ **EASY WAY 4** - Proper and timely account of the use of resources is a pathway to poverty reduction (World Bank, 2022a). Accountability also involves monitoring, controlling, and reporting leakages, inefficiencies, errors, fraud, corruption, and money laundering. According to World Bank (2022a) results revealed in the data and information help provide Nigerians with the “megaphones” needed for their voices to be heard in the policy. World Bank (2022a) also added that data helps to build trust and make policy more efficient and impactful.
- ✓ **EASY WAY 5** - Incorporating SDG Targets in organisational strategies, goals, and plans (Bebbington & Unerman, 2020). Many CAs are principal officers in many private organisations and public institutions (Ministries, Departments, and Agencies (MDAs)), hence, are in strategic positions to incorporate elements of the 17 SDGs and its 169 Targets in their organisational plans and actions.

17 Easy and Practicable Ways (Easy-Way 1-17) CAs in Nigeria can influence the Achievement of the 17 SDGs (Cont'd)



- ✓ **EASY WAY 6** - Promoting sustainability reporting (Asein, 2022). This is one of the targets of Goal 12. Accountants act as guides and translators of the Triple Bottom Line ideas using the language of corporate sustainability (Makarenko & Plastun, 2017). Sustainability reporting aid in achieving SDGs 11, 12 13, 14, and 15.
- ✓ **EASY WAY 7** - Encouraging an Integrated approach to financial and non-financial information leading to Integrated reporting (IFAC, 2021). Integrated Reporting and Integrated Audits are higher-level performance scorecards and aid in achieving Goals 1-17 when carried out by CAs.

17 Easy and Practicable Ways (Easy-Way 1-17) CAs in Nigeria can influence the Achievement of the 17 SDGs (Cont'd)



- ✓ **EASY WAY 8** - Providing Independent Assurance Services to non-financial sustainability-related information in reports to ensure that they are trustworthy (Ramanauskaite & Kanelli, 2019).
- ✓ **EASY WAY 9** - Proper application of Costing knowledge on Sustainability issues and not just reporting them as non-financial information. According to Ramanauskaite & Kanelli (2019), there is a need to assign a cost to the negative impacts of a company's activities on the environment and society and report it to management.
- ✓ **EASY WAY 10** - Adoption of disruptive technologies and other innovative Information Technology (IT)-driven approaches in Accounting practices, services, and education, among others, is a catalyst in achieving SDGs 4, 8, and 9.
- ✓ **EASY WAY 11** - CAs in Academics should carry out more academic accounting research on SDGs. There has been so much focus on Corporate/Organisational financial performance research by accounting researchers.

17 Easy and Practicable Ways (Easy-Way 1-17) CAs in Nigeria can influence the Achievement of the 17 SDGs (Cont'd)

- ✓ **EASY WAY 12** - The efforts of CAs should be supplemented with that of their Professional body ICAN in achieving the SDGs. For example, the Institute should be directly involved in research on SDGs as according to Makarenko and Plastun (2017) research materials prepared by professional accounting organizations and developers of accounting and reporting standards create a holistic vision. ICAN should also have the achievement of all the 17 SDGs by its members in their annual agenda/plan.
- ✓ **EASY-WAY 13** - CAs should be advocates for good governance focused on rule of law, sound regulations, and well-functioning, accountable and inclusive institutions (Akimova, Levytska, Pavlov, Kupchak & Karpa, 2019; Makarenko & Plastun, 2017). CAs should promote peace, equity, and justice for all. They should play active roles in national policy formulation and be opinion leaders in national discourse without any bias. This role by CAs targets achieving SDG 16.

17 Easy and Practicable Ways (Easy-Way 1-17) CAs in Nigeria can influence the Achievement of the 17 SDGs (Cont'd)

- ✓ **EASY-WAY 14** - Intentional efforts by CAs in achieving Gender equality and inclusiveness (Goals 5 and 10). Most times this matter is downplayed in practice, especially in the political space in Nigeria. The CAs that are key stakeholders in Nigerian politics should help in coming up with some support initiatives that enable females to access equal opportunities with their male counterparts in all positions and roles. ICAN as an Institute can also assist in closing the gaps in Goals 5 and 10 by giving special grants and scholarships to female accountants who want to be CAs or actively participate in Girl-Child education generally. The Society of Women Accountants of Nigeria (SWAN) of ICAN has been making great efforts in Girl-Child education over the years, this is commendable. However, more need to be done.
- ✓ **EASY-WAY 15** - CAs should endeavour to give back to society in any capacity they can on the SDGs through community service. B1G1 (2020) recommends that in giving back, you start with the SDG causes that are close to your heart.

17 Easy and Practicable Ways (Easy-Way 1-17) CAs in Nigeria can influence the Achievement of the 17 SDGs (Cont'd)

- ✓ **EASY-WAY 16** - CAs should establish healthy workplaces for themselves and their employees to target SDG 3 and SDG 8. According to B1G1 (2020), most people spend one-third of their adult lives in a workplace environment, hence, people should have workplaces that are safe and conducive to maintaining the good health of employees, by implementing health, and fitness programmes for them.
- ✓ **EASY-WAY 17** - Finally, CAs need to work in partnership with other Professionals in other Professional bodies and Associations like the Nigeria Bar Association (NBA), Nigerian Medical Association (NMA), Nigerian Society of Engineers (NSE), etc. for the actualization of the SDGs in Nigeria. This is targeted at the last SDG - Goal 17.

Conclusion and Recommendation



- These **17 Easy Ways** when implemented by CAs who have **Sustainability-Mindset**, will help Nigeria to achieve sustainable development that will be enjoyed by the present generation without jeopardizing the ability of the coming generations from achieving theirs as opined by sustainability theory which is the underpinning theory of this study.
- This study concludes that Chartered Accountants in Nigeria have a significant influence on the attainment of the 17 SDGs.
- Hence, recommends that CAs in Nigeria should intentionally put into practice these **17 EASY WAYS** to help Nigeria to achieve the **17 SDGs** on or before **2030**.

Contribution to Knowledge and Parting Shot



- Beyond what other scholars have studied concerning sustainable development, this study is one of the early attempts to holistically examine the level of attainment of the 17 SDGs in Nigeria using very recent data up to 2022.
- This study also contributed to knowledge by revealing **17 Easy Ways** Chartered Accountants in Nigeria can strategically assist in achieving the **17 SDGs** by the year 2030, which is 8 years from now.
- Therefore, all Chartered Accountants in Nigeria are enjoined to **TAKE ACTION TODAY.**



Thank you for listening



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Meet Mrs. Chioma O. Ojukwu

B.Sc., MBA, M.Sc., AMNAA, ACTI, FIPMD, Ph.D., FCA



Dr. Mrs. Chioma Obianuju Ojukwu is an Accountant that is passionate about impacting knowledge and skills to students, fresh graduates, employees in public and private sectors, employers, policymakers, entrepreneurs, small-and-medium-business owners, women groups, and church groups for better efficiency and results.

In her first degree, she graduated as the Best Graduating Student both in her Department and her Faculty in year 2000. She is a Fellow of the Institute of Chartered Accountants of Nigeria (ICAN), a Fellow of the Institute of Policy Management Development (IPMD), an Associate Member of the Chartered Institute of Taxation of Nigeria (CITN), and an Associate Member of Nigerian Accounting Association (NAA).

She has also attended several certification courses, professional training, workshops, and conferences.

Work Experience:

She has worked in several private sector organizations in several positions and through diligence, teamwork and God's Grace grew to the position of a Finance Manager in an Oil and Gas Servicing Company before joining the public sector at the University of Port Harcourt as an Internal Auditor.

She is currently a Lecturer in the Department of Accounting, Faculty of Management Sciences, University of Port Harcourt. She has some academic publications both in national and international journals and e-Books to her credit.

Special Research Interest:

- ☐ Accounting
- ☐ Public Finance Management
- ☐ Sustainable Development
- ☐ Development Economics
- ☐ Health, Safety, and Environment (HSE)

Hobbies:

Chioma enjoys playing table tennis, listening to music, and dancing.

Family and God's Service:

Chioma is happily married with children. She is a devout Catholic and a Life Member of the Full Gospel Business Men's Fellowship International (FGBMFI).

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