

**SUSTAINABILITY REPORTING RELEVANCE TO NON-  
GOVERNMENTAL ORGANISATIONS – EVIDENCE FROM  
NIGERIA**

**By**

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## DEDICATION

*‘May wisdom flow through me,  
May love radiate from me,  
As I yearn for a heart brimming with conscience;  
That in me & through me, the world may see:  
A sustainability crusader,  
A helper of humanity,  
An advocate of justice and fairness,  
A servant of almighty God,  
Humane, selfless and true’*

This PhD thesis is dedicated to God almighty who made it possible, to my beloved son, Kasiemobi McKenna Asogwa who came into my life when I lost all hope, after six years of marriage and was born while I was overseas collecting data for this thesis, and also to my beloved father who I wish was alive today to see who I have become.

## DECLARATION

This thesis is prepared in line with the requirement for the award of Doctor of Philosophy degree at Western Sydney University.

To the best of my knowledge and belief, the research presented in this thesis is original, except to the extent acknowledged in the work. I hereby declare that this work has not been submitted, either in full or in part, for a degree at this institution or anywhere else.

All possible precautions have been taken in the preparation and presentation of the information in this thesis; however, I disclaim any liability for the accuracy and sufficiency of the information in this thesis and under no circumstances shall either be liable for negligence or otherwise in and arising out of the information supplied in this thesis.

  
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Ikenna Elias Asogwa

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## **LIST OF ABBREVIATIONS**

SR:	Sustainability Reporting
NGO:	Non-Governmental Organisation
SDG:	Sustainable Development Goal
CSR:	Corporate Social Responsibilities
HIV:	Human Immune Deficiency Syndrome
CNN:	Cable News Network
KPMG:	KPMG Professional Services Network
CAC:	Corporate Affairs Commission
BBC:	British Broadcasting Corporation
NBS:	Nigeria Bureau of Statistics
IMF:	International Monetary Fund
SARS:	Special Anti-Robbery Squad
AIDS:	Acquired Immuno Deficiency Syndrome
WHO:	World Health Organisations
USA:	United States of America
UK:	United Kingdom
OPEC:	Organisation of Petroleum Exporting Countries
UN:	United Nations
GRI:	Global Reporting Initiative
CSRC:	Corporate Sustainability Reporting Coalition
UNEP:	United Nations Environment Programme
EGSEE:	Economic, Governance, Social, Ethical and Environmental
DSS:	Demand Side Stakeholders
SSS:	Supply-Side Stakeholders
UNAID:	United Nations Joint Programme on HIV/AIDS
INGO:	International Non-Governmental Organisations
ISO:	International Organisation for Standardisation
NNNGO:	Nigeria Network for NGOs

PPE: Personal Protective Equipment

PPP: Public Private Partnership

ARV: Antiretroviral drugs

M&E: Monitoring and Evaluation

TTIT: Testing, Tracing, Isolation, and Treatment

ENGO: Case study NGO from the Eastern part of Nigeria

E1 – E6: From the first to the sixth respondent from the selected NGO in the East

WNGO: Case study NGO from the Western part of Nigeria

W1 – W4: From the first to the fourth respondent from the selected NGO in the West

NNGO: Case Study NGO from the Northern part of Nigeria

N1 – N5: From the first to the fifth respondent from the selected NGO in the North

SNGO: Case study NGO from the Southern part of Nigeria

S1 – S4: From the first to the fourth respondent from the selected NGO in the So

## ABSTRACT

This thesis systematically explores the relevance of sustainability reporting (SR) to Non-Governmental Organisations (NGOs) with evidence from Nigeria. This was done in five phases, employing different methodologies and theoretical concepts.

**Chapter 1** introduces the outline, the motivation, objectives and the organisation of the study; **Chapter 2** discusses the contextual background to the study, while **Chapter 3** presents the first phase of the study which represents the literature. In **Chapter 4**, the methodology used in each chapter is presented. **Chapter 5** presents phase 2 and studies the factors that influence SR adoption in NGOs using multiple case study designs. The research underscores the influence of SR adoption in a developing country. Findings show that SR adoption is mostly informed by the need to attract donations rather than the need to demonstrate impact through efficiency, effectiveness, and accountability in the use of donations/resources. The results suggest that stakeholder pressure, legitimacy, donor dependence, accountability, and media exposure are major drivers of SR in Nigeria. Interestingly, the results also reveal that culture, religion, and lack of assurance are among the barriers to SR adoption. This study contributes to theory and practice by developing a framework that contextualises the mechanism of SR adoption and supports policy formulation as well as sustainable development agendas.

**Chapter 6** represents phase 3 and presents the result of an in-depth examination of stakeholder engagement processes in NGOs to enhance accountability and the effectiveness with which aid services are delivered. Demand-side (downward) accountability and the implications of a predominantly supply-side accountability system (upward focused) are explored. This chapter draws on evidence gathered from twenty-five in-depth interviews with leading NGO managers in Nigeria in order to explore the nature of stakeholder engagement

and accountability processes in their respective organisations. The findings reveal a seeming reluctance of NGOs to disclose relevant information to the demand-side stakeholders and suggests ways to meet sustainability demands. The research presents a nuanced perspective to aid delivery and access that ensures sustainability, improved service delivery and more effective, impactful aid which is of practical relevance to NGOs and their accountability mechanism. The study reveals a defined stakeholder engagement process that resists external forces which are capable of impacting their sustainability mission and operations resulting in duplication of services. The research contributes to theory and practice by developing a stakeholder engagement framework and management propositions that foster multi-stakeholder cooperation, demand-side stakeholder accountability and the advancement of sustainable development.

In **Chapter 7**, the result of the phase is presented. This chapter examines the potentials of SR to lead organisational learning and change in NGOs and finds that SR is a key driver for organisational learning and change in NGOs. The results show that SR and organisational learning and change are mutually inclusive in NGOs as well as sharing a reciprocal relationship that begins as the driver for learning and ends as the change itself. This reciprocal relationship is repetitive and improves reporting process through enhanced sustainability performance. It fosters opportunities for cost and benefit evaluation, transfer of skill and innovation, attitudinal change towards sustainability, stakeholder engagement and ownership, increases in the donor base and so on. The findings further reinforce the contention that SR is influenced by organisational culture, donor behaviour and management decisions. It also communicates the various lessons learnt from NGOs' sustainability efforts that can benefit other NGOs, private and public sectors.

Lastly, in **Chapter 8**, phase 5 is presented. This chapter investigates the impact of COVID-19 on the operation and management of NGOs. The study identifies the impact of COVID-19 on



NGOs using multiple case study design with interviews from twenty-five senior-level management staff of NGOs in Nigeria. The analysis revealed that COVID-19 impacts NGOs both negatively and positively. Dominant among the negative impacts are decline in health-seeking behaviours, low programme implementation, increased cost and wastages resulting from Personal Protective Equipment (PPE), transition to virtual meetings, a decline in capacity building, and staff burnout/pressure. However, some positive impacts include increased efficiency through the use of virtual innovations, peer-to-peer intervention through the establishment of networks, flexibility and prompt adaptation to the crisis, prudent management of available resources and so on. This research contributes to both theory and practice. While the identified impact could be useful in framing operational policies and guidelines, the study highlights a salient future outlook with policy implications for both the governance of NGOs and the facilitation of Sustainable Development Goals (SDGs) by the government through social sustainability practices and circular economy.

**Keywords:** NGOs, Sustainability reporting, Sustainability, Adoption, Engagement, Accountability, Organisations, Change, Impact, COVID-19.

# Chapter 1 : Introduction

## 1.1 Preface

Most literature on sustainability reporting (SR) is concentrated largely in Europe and America (Asogwa et al. 2021). It is only very recently that SR practices were introduced in developing countries (Dissanayake et al. 2020) with a particular focus on Asia (Xiaomei 2004) through empirical research. The very few researches on SR in Africa focused on corporations and their relative profitability (McNamara 2017) and accountability (Agyemang, O'Dwyer & Unerman 2019; Agyemang et al. 2017). Others point to corporate social responsibilities (CSR) with a focus on corporate organisations like the multinational firms operating in Nigeria (Amaeshi et al. 2006; Frynas 2001; Ite 2004; Wheeler, Fabig & Boele 2002). A few studies on SR reviewed have also centred on corporate performance and no Non-Governmental Organisation (NGO) study seems to have been carried out for Nigeria. Only very few studies have considered the third sector organisations even though they play an important role in the delivery of much-needed services in society and in Africa at large (Agyemang, O'Dwyer & Unerman 2019; Goddard 2020; Iwu et al. 2015). However, it is suggested in the literature that NGOs should show more competitiveness and commitment to stakeholders especially the funding bodies, the government and society in general in order to maintain and remain relevant and one way to do this is by including a report of their sustainability practices in their reporting. As Dissanayake, Tilt and Qian (2021) noted, the obvious influence of reporting context on organisational practices are well known, however, as it relates to SR, the inter-relationship existing between local issues, management views, global expectations and organisational goals are of great importance. Lack of depth on SR practices in research and the their associated impacts offers limited opportunities in improving social, economic and environmental outcomes among Nigerian NGOs. In this

sense, a nuanced perspective on the understanding of the context where NGOs operate would be important in order to effectively underscore the relevance of SR, in the drive for a sustainable future (Dissanayake, Tilt & Qian 2021; Tilt 2016). The rest of the chapter is organised as follows: section 1.2 presents the motivation for the study, the statement of the problem is highlighted in section 1.3, and section 1.4 states the research objectives. Section 1.5 highlights the research questions while the significance of the study and organisation of the thesis are presented in sections 1.6 and 1.7 respectively

## **1.2 Motivation**

NGOs have proven to be a powerful agent of change in Nigeria arising from their support in improving livelihood, environmental preservation, education, human rights protection and more importantly in their fight against corruption (Andrews 2014; Brass 2012) in Nigeria and other African countries. This research is not only motivated by lack of research in the area in Nigeria and Africa at large but by the desire to help NGOs find a systematic way of conveying the important role they play in fighting inequality, ensuring social justice, and improving welfare and general living standards for the people of Nigeria and the world over. For example, in the health sector alone, preliminary investigation suggests that up to 80% of people receiving human immune virus (HIV) vaccine in Nigeria are receiving it through NGOs (Dandago & Arugu 2014). Considering the magnitude of the population, one can only imagine what could have happened without the NGOs, yet this sector is not given its deserved attention both in research and funding. Taking all this into account, the research intends to direct the attention of SR to NGOs in the developing country of Nigeria by examining factors that influence SR adoption, stakeholder engagement processes, and the associated links with existing indicators as well as management standards with a particular focus on top NGOs in Nigeria. Despite the number of sustainability studies discussed in the literature, a comprehensive study of the potentials of SR for organisational learning and

change, the influence of stakeholder engagement processes on SR and the associated links (Lozano 2013) are as yet unexplored.

NGOs have significantly manifested their presence in virtually all aspects of life in Nigeria and are rooted in ensuring the sustainability of both Nigerian society and the environment. For instance, recently the city of Port Harcourt, the oil hub of Rivers State, Nigeria is faced with a ‘strange soot’ and residents claim nothing is being done to protect their health as residents wake up most mornings to find films of black dusty substances all over their rooms, clothes and domestic utensils. A CNN report on the 26th of April, 2018 claims that people’s clothes and even residents’ bedsheets are covered in soot (Giles 2018). ‘You are wiping your face with a handkerchief, and everything is black, you are trying to clean your car, and everything is black or you look at the soles of the shoes on your feet and it is just pitch black,’ said Nubari, an environmental activist in Port Harcourt (Giles 2018). The city of Port Harcourt is not unfamiliar with plumes of pollution as a result of the activities of oil production and other heavy-impact industrial activities in its environment over the years.

Citizens of the Niger-Delta region and Nigeria as a whole have for decades lived with different types of environmental hazards principally associated with crude oil exploration, ranging from colossal oil spills in the region to acid rains from gas flaring and the proliferation of illegal refineries. Agencies of the government like the Navy and the Armed forces contribute to the problem by the manner in which they destroy illegal refineries found in the region, thereby injecting more toxic substances into the environment and endangering the health of the citizens. They have made life unbearable for the people through the destruction and pollution of farmland, drinking water sources, fishing sources and so on (Okogba 2018). These acts have led to numerous environmental, social and health problems that have continuously pitched the people against the oil companies and the Government resulting in militancy for the past 30 years running. The upsurge of militancy in the south and

destruction of oil exploration and infrastructure are aimed to compel the government to yield to the demands of agitators for better life for the Niger-Delta people. This has worsened the environmental challenges in the region and Nigeria as a whole by extension (Okogba 2018). The problem has been exacerbated with this new phenomenon of black soot that became noticeable around 2015.

The presence of hydrocarbon substances has been traced to the activities of expatriate companies that operate with machines that emit high quantities of hydrocarbon which later come down as soot rain. The Nigerian ministry of environment, in its preliminary investigation, states that the soot is caused by ‘incomplete combustion of hydrocarbons’ as well as ‘asphalt processing and illegal artisanal refinery operations’ (Giles 2018). Burning tyres for scrap copper and illegal oil refineries have both been blamed for the residue. The black soot which has persisted for more than two years worsened in late 2017 and continues to pose more danger to residents. Experts have confirmed that it is capable of causing respiratory diseases, and even cancer in the worst-case scenario. The state government, in a bid to respond to this problem, shut down an asphalt processing plant operating in the area and closed down three Chinese companies in the city of Port Harcourt for ‘aggravated air pollution, and breach of environmental laws’ (Okogba 2018). The existence of this current environmental problem threatens the health and/or life of over six million people living in the city and its surroundings on a daily basis. This threat calls for urgent and combined efforts in order to save the people and bring it to an abrupt end. Although it is the duty of the government to address this problem in principle, often it is the NGOs that engage with communities to solve these kinds of problems in Nigeria and in most developing countries. They do this to foster sustainable economic growth and protect the natural environment while securing the future of the society, more especially as efforts made so far seem to be inadequate and environmental and health threats continue to persist. In this sense, SR can

contribute in addressing the social and environmental challenges that Nigerian NGOs are facing by communicating their impact. It will foster the understanding of the NGOs' operational context, their efforts towards maintaining ecological and societal balance. SR is key to communicating NGOs' inputs towards meeting the needs of the present and of the future, including their impact on human rights in Nigeria.

Nigeria is indeed riddled with a number of challenges that justify the huge presence of NGOs in the country ranging from humanitarian crisis to socio-economic and developmental challenges. The world's second most notorious terrorist organisation, 'Boko Haram', has wreaked untold hardship predominantly in North-East Nigeria (Njoku 2020). Boko Haram, which translates to 'western education is evil', has proven to be a product of mass illiteracy and societal negligence in Northern Nigeria. Poor or no education has facilitated the development of this notorious sect. Incessant political unrest, coupled with wanton environmental degradation and rampant social menace in the country, is not unconnected to the economic, environmental, social and developmental concerns that lie at the heart of SR debate. The gloomy story of poverty (in the midst of plenty), the hazardous environmental negligence (evidenced by the soot) and the massive political corruption (Smith 2010) implicate the government and the presumed watchdogs and attract the presence and formation of NGOs in Nigeria.

Due to this gap, organisations are unsure about the outcomes of SR and are sceptical about its implementation. Given the current political and social climate in Nigeria, there is an expected increase in NGO engagement and activism with respect to issues such as sustainable development, oil pollution, human rights, child labour, illiteracy, drug abuse, deforestation and all forms of environmental abuses that societies contend with daily. Examples include the well-organised anti-corporate campaign such as the demand of Ogoni People in Nigeria over oil pollution, the rising against Shell over the North Sea Oil Platform Brent Spar, and the

agitation against GAP over the suppliers' factories and Nike over child labour (Arenas, Lozano & Albareda 2009). Many see these as integrated efforts to confront these private organisations in addressing these social and environmental problems.

### **1.3 Statement of the Problem**

The KPMG report on the uptake of SR across industries noted that although SR is not exclusively for heavy-impact and high-polluting sectors like the oil and gas, mining, or manufacturing, or for those that suffered reputation challenges like the tobacco industry and banks, less high-impact firms like public authorities and NGOs in the non-financial service sector have not fully embraced SR and thus present an opportunity for further studies (Higgins, Milnes & Gramberg 2015). A study comparing SR in NGOs and multinational corporations shows that the NGOs are lagging very far behind the private sector in terms of (i) organising and governance for sustainable development, such as having a sustainability unit (Crespy & Miller 2011); (ii) defined process of verification of sustainability reports; and (iii) standard of reporting on sustainable development activities. In the interest of fairness, third sector organisations like the NGOs should share a common concern for increased disclosure of organisational operations (Asogwa et al. 2021; Kuruppu & Lodhia 2020). Although the spread of SR among low-impact firms is slow, the less intensive and lower impact firms should no longer be seen as a minority and of small impact on society (Higgins, Milne & Gramberg 2015). For this reason, the environmental impact caused by their operations as well as the associated environmental costs need to be well managed and minimised through the adoption and implementation of SR practices. Moreover, the growth of reporting in non-traditional areas such as NGOs is not well documented in research and is usually poorly understood (Higgins, Milne & Gramberg 2015). The European commission in 2013 intensified its commitment to enforce mandatory sustainability-related disclosure (Hahn & Kühnen 2013) but only a few papers particularly address SR by NGOs (Dumay, Guthrie &

Farneti 2010; Johansen 2010). Thus, the applicability of SR practices among NGOs has hitherto remained unexplored especially in developing countries (Asogwa et al. 2021, Farooq & de Villiers 2019). In addition, it is of interest to many researchers to study how SR influences strategic management and planning as well as the integration of sustainable development in the existing management control theories and sustainable development management system. The influence of stakeholder engagement processes on SR, factors arising from the institutional environment of SR adoption, and the potentials of SR for organisational change have not yet been thoroughly examined, including the investigation of its links to the existing reporting indicators, tools, and management standards. NGOs have an implicit responsibility with society, their motivation would be associated with a normative approach of stakeholder theory, in which they have a moral obligation with society, and they could use SR to meet their multi-stakeholders needs.

While internal and external stakeholders are increasingly asking NGOs to demonstrate their contributions to a sustainable society, NGOs themselves are also becoming more and more interested in voluntary engagement with their various stakeholders and are taking their concerns into account (Cooper & Owen 2007) when making decisions. SR provides ways to meet these needs by giving organisations the chance to openly communicate their values, actions and activities regarding sustainable development (Joseph 2012; Lodhia 2018). Some literature has identified the need to involve SR in order to be better equipped to respond to sector-specific stakeholder pressures (Sotorrió & Sánchez 2010). However, the role of SR as a driver for organisational performance is unexplored in the NGO sector (Ceulemans, Molderez & Van 2015).



## **1.4 Research Objectives**

As highlighted earlier, NGOs are unsure about the outcome of SR and its implementation (Asogwa et al. 2021). Therefore, the primary objective of this research is to examine the relevance of SR practices to NGOs in Nigeria. Various studies on SR have been unable to address the concerns of NGOs sufficiently in literature (Ceulemans, Molderez & Van 2015; Hahn & Kühnen 2013). Researchers (Amoako, Lord & Dixon 2017; Banks, Hulme & Edwards 2015; Ceulemans, Molderez & Van 2015; Higgins, Milne & Gramberg 2015; Lazar 2016; Lozano, Numert & Ceulemans 2016; Martinez-Ferrero & Frias-Aceituno 2015, Tilt et al. 2020) have studied SR practices and organisational performance from diverse perspectives applying various methodologies and covering different countries and time frames. However, a review of the literature reveals that there is a limited number of studies conducted on SR practices by NGOs in general and more especially in developing countries as highlighted earlier (Asogwa et al. 2021). Much of the evidence points to the need to get developing countries' perspective on SR. The developing country context is represented by Nigeria. Specifically, the research aims to:

- i. Examine the factors that influence SR adoption among NGOs.
- ii. Evaluate stakeholder engagement and accountability processes among NGOs.
- iii. Investigate the potentials of SR for organisational learning and change in the NGO sector.
- iv. Explore the impact of COVID-19 on the operations and management of NGOs towards the sector's sustainability agenda.

## **1.5 Significance of the Study**

This study identifies SR practices and adoption mechanisms of NGOs and provides a theoretical framework that helps explain the adoption and implementation of SR in NGOs.

The research provides a good understanding of the relevance of SR on NGO performance and the need to utilise SR to help ensure that sustainability is integrated, routinised and embedded in the decision-making processes of NGOs. This study bridges the gap in empirical studies on SR practices for NGOs (Asogwa et al. 2021). An often contentious issue in research is whether SR information is influenced by the self-interest of donors or internal governance principles (Conway, O'Keefe & Hrasky 2015; Hahn & Kühnen 2013; Traxler, Greiling & Hebesberger 2018); this research shows evidence that both internal management principles and the pressures from donors influence SR decisions by NGOs.

Further, regardless of the process of theoretical blending and pluralism, there is little or no evidence that this has led to greater research applicability or the development of 'indigenous' accounting theory. This is basically because of the predominance of research focus on the normative view of theory and empirical investigation of the philosophical concepts with a narrow emphasis on profitability (financial performance) (Asogwa 2017). This study contributes to theory and practice by introducing concepts derived from other areas such as research on corporate and private business to provide a new perspective to delineate the relevance of SR in NGOs. Hence, the research develops a sector-specific, measurable framework that will form a standard for sustainability reporting adoption among NGOs. This will form the basis for policymakers, analysts and regulatory bodies to make policies and laws that will guide, regulate or enforce SR in NGOs considering its assistance in ensuring long term corporate sustainable development. In particular, this study draws from stakeholder theory, resource dependency theory, agency theory and accountability theory to develop an overarching framework for SR adoption and stakeholder engagement in NGOs.

In addition, this research also draws on findings from the impact of COVID-19 on NGOs to make recommendations that will further strengthen NGOs against disruption and better position them towards achieving sustainability embedded in their social mission.

## 1.6 Organisation of the Thesis

This thesis is structured as follows. **Chapter 1** presents the general introduction in which the motivation, the statement of the problem, research objectives, research questions, the significance of the study and the organisation of the thesis are established. **Chapter 2** discusses the contextual background of the study with a brief understanding of the operational environment of NGOs in Nigeria as well as how the NGO sector has evolved over time. **Chapter 3** provides the literature review for the thesis. It starts with phase 1 of this research which is a **published** meta-analysis on the topic which helped uncover the gaps in the literature that underscores the current study. **Chapter 4** summarises the varied methodology used in the thesis. This involved a combination of different methods (mixed-method) to comprehensively address the research question. **Chapter 5** presents phase 2 of this thesis which addresses the research question on the factors that influence the adoption of SR among NGOs in Nigeria. **Chapter 6** outlines the results of the evaluation of stakeholder engagement processes and accountability processes in NGOs and it is referred to as phase 3 of this research. Phase 4 is presented in **Chapter 7**; this chapter investigates the potentials of SR to influence organisational learning and change. Lastly, phase 5 is detailed in **Chapter 8**, which explores the impact of the COVID-19 pandemic on the operations and management of NGOs towards their effort to achieve sustainability. Conclusion and recommendations are presented in **Chapter 9**.

A summary of the phases of the thesis is presented in Fig 1.1 below. As stated earlier, phase 1 (published research) revealed the gap in literature from which the rest of the research is informed. Phase 2 to Phase 5 answer research questions 1- 4 respectively.

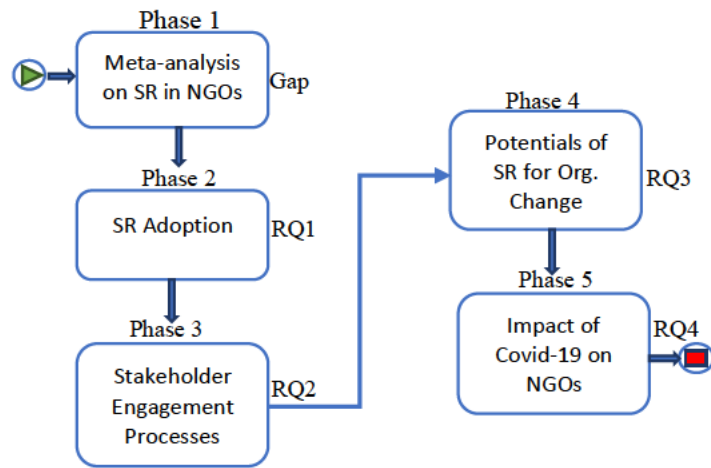


Figure 1.1 Research Phases

## **Chapter 2 : Contextual Background – Overview and Operational Environment of NGOs in Nigeria**

### **2.1 Preamble**

This chapter presents a contextual background of NGOs' operations in Nigeria. It presents a general overview of NGOs and their operational environment in Nigeria as well as their contributions to the socio-economic development of Nigeria. This discussion covers the pre-colonial period to the post-colonial era in Nigeria. The types of NGOs that operated in Nigeria and their role in the socio-economic emancipation of the people including their operational environment, ranging across the cultural, political, and economic dynamics of Nigeria, are also discussed. How these various NGOs and their objectives influence their perception and practice regarding SR is highlighted in the subsequent sections.

### **2.2 The History/Evolution of NGOs in Nigeria**

The discussion on the history of NGOs in Nigeria is grouped into: (i) the colonial period, (ii) post-colonial period (post-independence era), and (iii) period of military and democratic rule. This grouping is done to illustrate how NGOs have evolved over time in Nigeria.

### **2.3 The Colonial Era/Pre-Independence Period**

The origin of NGOs in Nigeria dates back to the period of colonial rule, and it is associated with Nigeria's political history. It is also closely related to the aftermath of the abolishment of the slave trade by the British colonialists in 1807 (Yusuf 2011). The slave trade alone precipitated some non-profit movements that birthed the development of NGOs in 1839 as an "anti-slavery society"<sup>1</sup> that addressed issues of slavery and the subsequent abolition. The

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<sup>1</sup> The NGO organisations emanated in the 18<sup>th</sup> century, as anti-slavery society (formed) in 1839

colonisation process led to the creation of many organisations, including NGOs and other pressure groups mostly from the United Kingdom.

NGOs' history in Nigeria is also linked with the corporate governance reforms of the early 1990s (Adekoya 2011; Okafor 2006), which recognised their role in advancing societal concerns in the country as their services have extended with time from addressing issues of slavery to other humanitarian issues such as the provision of support to the disadvantaged groups. The majority of NGOs that played prominent roles during the colonial period were those that were actively involved in advocacy and welfare services for the Nigerian people (Ngeh 2013). This first set of NGOs included many religious groups that actively engaged in evangelism and campaigned for good governance (Adekoya 2011). These groups became famous for entrenching church doctrines all over Nigeria (Leur 2012). Some of them were also known to preach against primitive practices in Nigeria (which are highlighted later in this chapter); prominent among them were the Church Mission Society, Anglican Church and the Baptist International Mission (Leurs 2012; Okafor 2006; Yusuf 2011). Aside from their religious mission, they were also popular for establishing several health centres, educational institutes and social services as well as civic centres across Nigeria (Agbola 1994). NGOs mainly facilitated and provided humanitarian and evangelical support services for Nigerians (Okafor 2006). These support services mostly involved the protection of human rights and the environment and the provision of basic health care, including building of leprosaria and psychiatric homes (Agbola 1994). Other areas of involvement included community development, education and minor political activities and so on. This political involvement was mainly concerned with facilitating the administration of the British colonial masters which changed during the post-colonial era (Yusuf 2011).

### **2.3.1 Post-Independence**

At independence in 1960, NGOs contrived services for a democratic struggle to help the then-emerging young nation, and this was followed by a spontaneous increase in their activities (Kirk-Greene et al. 2021; Okafor 2006). The independence led to the springing up of many pro-democracy groups and NGOs that specifically functioned to protect and safeguard the rights of Nigerians, including political freedom, press freedom and religious tolerance among the people (Yusuf 2011). This fight for rights and freedom was exemplified in expanding the states from the three-region structure that operated pre-independence<sup>2</sup>. NGOs facilitated the societal pressure that transformed Nigeria from three region structures in 1960 to twelve (12) states in 1967; and from twelve (12) states to nineteen (19) in 1975 (HistoryWorld 2021; Yusuf 2011). It further moved from that to twenty-one (21) in 1987 and to thirty (30) in 1990, and finally to the current thirty-six (36) in 1996. This enhanced political administrations in the heavily populated country. However, this was interrupted by military intervention in 1966 which affected the governance system of Nigeria, culminating in the military era in which NGOs still held the regime to be accountable to the people (Ngeh 2013).

### **2.3.2 The Military Era**

There was a shift in the country's political regime from military rule between 1966 and 1999 resulting from a coup and counter-coup which resulted in civil war, in which the army held power (HistoryWorld 2021). This, coupled with the paucity of much-needed good leadership that characterised Nigeria's democracy from 1999, paved the way for the proliferation of NGOs in Nigeria (Kirk-Greene et al. 2021).

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<sup>2</sup> Nigeria operated three regions before independence: Northern Region, Southern Region and Eastern Region.

However, their operation in Nigeria predates this era and can be categorised into religious, social, community-based services and predominantly human rights campaigns aimed at stemming the excessive abuse of power by the regime. The military was generally known for excessive use of force, suppression and oppression when they held sway for twenty-nine (29) years in Nigeria (Yusuf 2021). Although the abuse of office and excessive use of force still exist with the successive governments in Nigeria, official corruption, human rights violations, political assassinations, free speech and media suppression were higher during the military rule than at any other time in the history of the country (Kirk-Greene et al. 2021; Smith 2012). NGOs constituted a force to be reckoned with in the political history of Nigeria. For example, they gradually raised the awareness of the Nigerian political problems to the extent that the society became very much aware of the dictatorship and the bondage that the military rule presents (Adekoya 2011; Smith 2012). It was easy to mobilise Nigerians against the ills of military rule because of the dissatisfaction among the people (Agbola 1994). This gave rise to several nationalists that fought tirelessly for the entrenchment of civilian rule in the country (Agbola 1994; Okafor 2006). A manifestation of this awareness was evident in the intermittent mass protest that took place between 1989 and 1998 where many Nigerians were mobilised to protest against the military misrule (Yusuf 2011). Through the efforts of the human rights groups (the NGOs), many civil society groups were created, including individual rights activists who not only mobilised the people of Nigeria for these protests but participated in them. These pressure groups and other ‘underhand’ players<sup>3</sup> gave rise to the 1999 election that marked the return of civilian rule that has remained the norm up till now (Kirk-Greene et al. 2021).

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<sup>3</sup> There were other prominent Nigerians and foreign government such as the US and UK who played significant roles in the return of democracy in 1999. Examples include MKO Abiola, Nnamdi Azikiwe, Chief Alex Ekweme and many others



### **2.3.3 Democratic Rule**

As people continued to feel disenfranchised after the return to civilian rule, the society's economic, social, and environmental awareness, especially among the poor, continued to rise, and the need for NGOs increased (Adekoya 2011; Ngeh 2013). This got to a point where the impact of the traditional NGOs (so to say) who assisted in the provision of some basic necessities (e.g., unions and clubs) began to wane, up to a point where it was no longer felt (Adekoya 2011; Okafor 2016; Uzuegbunam 2013). As such, new ways of reaching people evolved even as their problems grew in number and complication (Ngeh 2013). In the early 2000s, more international NGOs had entered Nigeria (Corporate Affairs Commission 2020). Interestingly, the majority of the development agencies preferred to work with the NGOs rather than the national government for developmental projects of the nation because of concerns about corruption, inefficiency, and wastefulness; they have more confidence in NGOs (Adekoya 2011; Agbola 1994; Smith 2012). This fact supports the argument that NGOs are better at reaching people at the grassroots, innovative, and participatory in their approach which could result in sustainability (Crespy & Miller 2011; Fifka et al. 2016; Hahn & Kuhnen 2013; O'Dwyer & Boomsma 2015). This phenomenon gave rise to the present classification of NGOs as promoting welfare and advocacy (Unerman & O'Dwyer 2006).

The return of a democratic process meant that a political process of electing leaders dominated the space and political office holders are required to occupy their position based on the voices of the majority (popular vote) and to show accountability (Okafor 2006). In this sense, politicians are not just required to be accountable but to keep proof that they are accountable as it will be demanded. This was definitely not the case during the military era, which to an extent explains the clamour for the return to a democratic rule (Leurs 2012; Smith 2010). While the current democratic rule does not seem to have transformed the fortunes of the country, often regarded as the "Giant of Africa", military intervention has not

proven to be a better alternative (Smith 2010; Smith 2010). For instance, issues of social concerns and human rights abuses still exist, but not in the way and manner prevailing during the military regime (Uzuegbunam 2013). A notable example to buttress this is the unprecedented abuse of human rights, wanton political killings/assassination, and media gag as well as suppressing of activists that characterised the then regime of General Sani Abacha from 1993 - 1998 in the country (Okafor 2006). Although this situation is not different from other regimes in Nigeria (including the present democratic rule), his regime was notably vicious and renowned for widespread political assassinations, brazen looting of the public treasury and capital punishment for perceived enemies (Ngeh 2013; Okafor 2006). During his regime, anybody that spoke against the government or made demands for a better standard of living was at the risk of their life. For example, the regime of Abacha summarily executed the late Mr. Ken Saro Wiwa, an environmental activist, in 1995 for demanding a better life for the people of Ogoni, a place in the Niger-Delta region that owns the greater percentage of the oil in Nigeria (Ngeh 2013). Many NGOs played a pivotal role in fighting the military regime and in ensuring that the government of the democratic dispensation and/or the current political leaders are accountable to the people (Smith 2012). These NGOs operated in different forms<sup>4</sup>.

#### **2.4 Types of NGOs Operating in Nigeria**

The religious NGOs were mainly involved in setting up missionary schools and hospitals that trained the early nationalists who subsequently fought for Nigeria's independence from colonial rule (Agbola 1994). A good example is the Christian Association of Nigeria and its Muslim counterpart. The second and the most visible group was the social NGOs that operated mainly as social clubs which are principally known for the provision of charitable

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<sup>4</sup> The concentration of and nature/type of NGOs that exist in Nigeria vary, based on the governance structure of Nigeria.

services to their members and, by extension, to the less privileged in the society, drawing from revenue generated from members' contributions (Adekoya 2011; Leurs 2012). For example, in the Rotary clubs. The third type operated as community-based NGOs (Agbola 1994). These were mostly made up of peer groups and/or driven by people of common ideology or a common concern about a problem who operated wherever they found themselves, whether in the rural or the urban areas. A typical example is the age-grade or members of the same community living in a particular urban area. These groups of voluntary and non-profit associations have been responsible for community development; they frequently take up development projects with support from their members (Ekhaton 2014). Their activity extends from menial services such as filling potholes on major roads to the provision of basic health care such as maternity services, and building of schools, connecting bridges between communities and other infrastructure in accordance with their financial capabilities (Agbola 1994). According to Unerman and O'Dwyer (2010), the services of NGOs are classified into welfare and advocacy

#### **2.4.1 Welfare Services of NGOs in Nigeria**

This category of NGOs performs functions or delivers services primarily centred on welfare (Yusuf 2011). This generally involves the provision of welfare services to the poor and/or the less privileged members of the society (Unerman & O'Dwyer 2006), and is mostly concerned with the provision of health services (in Nigeria for example). The health infrastructure in Nigeria is very deplorable and serves a burgeoning population, which places the poor and the middle class with little or no access to essential health services. For example, NGOs have been actively involved in the fight against malaria, cholera, tuberculosis, polio, lassa fever, typhoid, HIV/AIDS, and so on, most of which are suffered by the poor and the middle class (Adekoya 2011). NGOs have also helped and supported the abolishment of 'primitive'

practices in Nigeria, typical among which was the old practice of killing twins, profiling babies at birth as witchcraft and other superstitious beliefs (Kirk-Greene et al. 2021). While twins were revered in many societies, some communities in Nigeria killed infant twins. However, this practice was stopped by Mary Mitchell Slessor, a Scottish missionary in Nigeria in the 19<sup>th</sup> century (HistoryWorld 2021).

Aside from the area of health, NGOs also engage in welfare services such as building schools, churches, hospitals, and access roads, and providing potable water for the deprived and remote communities (Adekoya 2011).

The structure of the education system in Nigeria was influenced by the British following the colonization (Kirk-Greene et al. 2021). Although it has faced a steady shift to the American education system, this has not manifested into improved quality of education for Nigerian society (Yusuf 2011). The political instability in the country, coupled with poor leadership, has largely contributed to this. The education system in Nigeria is fraught with a lack of material (or shortage of materials to put it mildly) and human resources (Adekoya 2011). It has suffered from a lack of basic learning infrastructures, and qualified teachers lost to brain drain for decades (Yusuf 2011). For instance, some primary and secondary school pupils and students in Nigeria sit on bare floors, and some use stacked bricks as tables (Olushola 2021) even in this 21<sup>st</sup> century, as reported by Olushola for the Punch Newspaper. Successive governments in Nigeria have continued to declare education a priority, but this has not translated into an improved education system in the country, and many NGOs have risen to this and are assisting in changing this narrative.

The story of the health sector is not different. To provide a glimpse of the level of neglect in the health sector, on the 25<sup>th</sup> of August 2021, there was a news report of Saudi Arabia agents recruiting Nigerian doctors in Abuja (BBC 2021a). What was more disturbing was to learn

that one of the doctors who came for the interview found that her university lecturer of over ten years ago also came for the recruitment interview. Within this same period, doctors in Nigeria were on a nationwide strike, demanding better working conditions and better-equipped hospitals for the country (BBC 2021a). Other amenities such as potable water are not different; stories abound of wastages, and neglect among the ruling class. How these have affected the lives of ordinary Nigerians and the roles of NGOs are further elucidated in the subsequent sections.

#### **2.4.2 Advocacy Services of NGOs in Nigeria**

Although many organisations and pressure groups as well as the civil society were part of efforts for the entrenchment of democracy in Nigeria, the advocacy group played a key and lasting role in the process (Yusuf 2011; Ngeh 2013). These efforts were achieved through enlightenment campaigns, organisation of seminars and lectures (Uzuegbunam 2013). As highlighted earlier, NGOs also engaged the military authorities on many fronts. They challenged anti-democratic policies that characterised the military era that was inimical to society, such as capital punishment for offenders (Okafor 2006). Also of note is the involvement of the international communities through the voices of the NGOs.

Nigeria has a weak institutional framework (Asogwa et al. 2022; Denedo, Thomson & Yenokura 2017) that affects its rights and justice systems; as such, NGOs are actively involved in rights campaigns to strengthen the system and recognise citizens' fundamental rights. Through advocacy campaigns, NGOs attempt to give voice to the voiceless. NGOs' campaigns range from the recognition of fundamental rights of life and freedom to developmental campaigns (Unerman & O'Dwyer 2010). NGOs in Nigeria are also active in championing the cause of the oppressed, the disadvantaged and the excluded members of the

society such as the *osu*<sup>5</sup>, the disabled, and the gay community in Nigeria (Yusuf 2011). NGOs have been key actors in the governance, policy formulation, and general strengthening of the political systems in Nigeria since independence (Smith 2012). For example, they have through advocacy campaigns, championed and supported child education, campaigned for greater attention to and the establishment of educational institutions in rural communities, and provided financial supports through scholarships to indigent students for decades. As highlighted earlier, they have also significantly contributed to the freedom of expression and advancement of democratic processes in Nigeria<sup>6</sup>.

## **2.5 Cultural Environment of Nigeria**

Nigeria<sup>7</sup> comprises over 250 – 400 ethnic tribes of widely diverse cultures and traditions with modes of political organization (Kirk-Greene et al. 2021). The three most dominant among them are Hausa (predominant in the North), Yoruba (predominant in the Southwest) and the Igbo (predominant in the Southeast). The rest of Nigeria's ethnic groups, mostly referred to as minorities, include the Ijaws, Ishekiri, Tiv, Ibibio, Anang, Fulani, Kanuri, Edo, Efik and so on (HistoryWorld 2021). Before the British colonialists, the different ethnic groups had different cultures, norms and value systems constituting a significant part of their histories (HistoryWorld 2021). After the British took over in 1903, Nigeria operated as a Northern and Southern protectorate before Lord Lugard amalgamated the Southern and Northern protectorates into a single colony in 1914 (Kirk-Greene et al. 2021). Despite being contrived as a single colony, the diverse ethnic groups have never considered themselves as bounded by a common culture or heritage up till the present day (Kirk-Greene et al. 2021). This dearth of a sense of nationhood or nationalistic sense, in addition to the ethnically biased governance

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<sup>5</sup> This refers to people who are seen by the community or the society at large as slaves or descendants of slaves. They usually do not take part in community events and are isolated. They also can not be made kings or considered for marriages.

<sup>6</sup> NGO type is important in understanding SR adoption since their dominant presence changes through time and is shaped based on the governance structure of the country which has typically informed the needs of the people.

<sup>7</sup> The name Nigeria, suggested in the 1890s by British Journalist Flora Shaw, originates from the Niger River which dominates the country's landscape.

structure<sup>8</sup> that has characterised Nigerian politics since independence, has often led to internal conflicts (Ngeh 2013; Kirk-Greene et al. 2021). Bloody confrontations and unending inter-tribal wars characterised the system, leaving the weak or the minorities to suffer (Ngeh 2013).

### **2.5.1 Location and Geography**

Nigeria is located in the western part of the African continent, north of the equator and on the coast of the Gulf of Guinea. Nigeria is bordered by Niger Republic (on the North), Cameroon (on the East), and Benin (on the West). Nigeria covers a landmass of 923,768 square kilometres which is about the size of South Australia alone, but with over 200 million people<sup>9</sup>, which is twice the population of Australia, Canada, Sri Lanka, New Zealand, and Papua New Guinea put together. However, a report by the World Poverty Clock, compiled by Brookings Institute in May 2018, further claims that Nigeria has the largest number of people living in extreme poverty in the whole world (overtaking India). An estimated 87million Nigerians, or approximately half of its population, are said to be living on less than \$1.90 a day (NBS 2020).

There are three major environmental regions in Nigeria: the savanna region, the tropical forests region and the coastal wetland area (Ekhatior 2014). The environment of these regions affects the primary way of life of the people of the area. For instance, the people of the south take advantage of the wet tropical forest to farm fruits and other cash crops which constitute the mainstay of the majority of the Yorubas, the Igbos, and others such as the Efiks, Ibibios and other ethnic inhabitants in the south-south region of Nigeria. The same goes for the North: for example, the Hausas exploit the dry and open grassland of the savanna region to farm food such as groundnuts, tomatoes, onions and so on; while the Fulanis take advantage

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<sup>8</sup> <https://www.everyculture.com/Ma-Ni/Nigeria.html>

<sup>9</sup> Worldometer elaboration of the latest United Nations data, [www.worldometers.info](http://www.worldometers.info)

of the grassland for the herding of cattle which has remained their major source of livelihood. However, conflict usually arises when the Fulani herders take their cattle down south in search of green areas for grazing; on many occasions, they encroach on people's farmlands resulting in conflict between farm owners and the herders. This is a persistent issue in Nigeria that has almost defied political solutions for decades and required external help (Adekoya 2011). Many people in the communities have lost their lives and properties, and livelihood, to some of these violent clashes (Ngeh 2013). Those who survive are internally displaced people's homes requiring assistance, which is often through NGOs.

The south-south people constituting the minority groups such as the Ijaws, Ishekiris Edo, Ogoni and so on make fishing and trading of salt their primary source of income because most of the area is covered by water (HistoryWorld 2021). This region is also commonly referred to as the Niger Delta region which is the oil hub of Nigeria. The region is often rife with issues emanating from oil exploration activities such as spillage and waste.

The boundaries of the three major ethnic groups (the Yoruba, Hausa and Igbo) are delineated by the coming together of the Benue and Niger River in Lokoja, which split Nigeria into three separate sections in Niger State (HistoryWorld 2021). This marks the centre of Nigeria, usually called the affluent town with a 'Y' shape on the map of Nigeria dividing the Yorubas in the southwest, the Hausas in the north, and the Igbos in the southeast (HistoryWorld 2021).

## **2.6 Political Environment**

Nigeria is politically made up of thirty-six (36) states with the capital city located in Abuja, the federal capital territory. Although the capital of Nigeria remained in Lagos even after independence, it was moved to Abuja in December 1991 by the then General Ibrahim Babangida's regime due to its closeness to the Atlantic Ocean. Despite this move, Lagos has



continued to be the country's financial and commercial nerve centre, central to Nigeria's diplomatic relations with the outside world.

### **2.6.1 Ethnic Groups and Relations**

The dominance of the colonial masters made the ethnic groups unite with a common purpose for a nationalist movement (Kirk-Greene et al. 2021). This movement grew over time, especially among the elites who are most educated and outspoken. This group were motivated by issues of racism and discrimination they faced in their motherland (Nigeria) coupled with the gradual loss of cultural identity of Nigeria to the British (Leurs (2012). As the pressure for independent Nigeria grew, even the uneducated members of the society aligned with the rhetoric and promoted the Nigerian culture in the form of dressing, language, food, religion and so on (Agbola 1994). This sparked a high level of inter-ethnic teamwork that was never seen before and spurred strong political interest among people that eventually won Nigeria a violence-free independence on 1<sup>st</sup> October 1960. Shortly after the independence, there was a savage in-fighting among the political class about 'who gets what?' and this resulted in the chaos that affected the nascent democratic landscape of Nigeria at the time (Adekoya 2011). As the chaos became more vicious and several attempts to resolve the problem proved abortive, a group of army officers mostly from the Igbo ethnic group staged a military coup on 15<sup>th</sup> of January 1966 that killed many government officials (many of whom were believed to be from the North) (HistoryWorld 2021). Following this, on the 15<sup>th</sup> of July, a counter-coup that a group of northern soldiers led killed many Igbo soldiers in retaliation, including the innocent army officers (HistoryWorld 2021). This was followed by anti-Igbo protests that swept across the country and led to the killing of many Igbo civilians (Kirk-Greene et al. 2021). This led to a strong upheaval in the country that resulted in civil war as the Igbo ethnic

group threatened to separate from Nigeria and form their independent nation<sup>10</sup> (Kirk-Greene et al. 2021). The bloody civil war lasted for three years from 1967 to 1970 and led to the killing of over two million civilians of Igbo extraction (HistoryWorld 2021). The people of the region are still suffering the consequence of this which caused untold hardship in the region ( Ngeh 2013). This further complicated the woes of Nigeria as a whole which NGOs are actively helping the government to address.

### **2.6.2 Class and Social Stratification**

The most common way of showing social status in Nigeria is by displaying one's wealth. Previously, hereditary titles, dynasties and traditions held sway, but the modern-day Nigerian society sees money as a symbol of respect, authority, social stratification and even power. This is largely due to the subjugation of the middle and lower class by the political class (Smith 2012). Wealthy politicians make up the highest tier of strata in Nigerian society. Although this group of people constitutes a tiny minority compared with the larger population, they control and exert significant influence and also decide 'who gets what' in the society as well as controlling the fate of the larger Nigerian population. As stated earlier, almost half of the population suffer from extreme poverty; the lower class continue to face difficulty with gleam hope of breaking away from the pernicious cycle of poverty or building a better future.

Another awkward and primitive societal classification in present-day Nigeria is the 'osu cast' system (Kirk-Greene et al. 2021) that treats members of the society as outcast (pariah). In this case, such people will be permanently or socially seen as a minority and secluded from the rest within a community or the society at large, most times for no offence of theirs. This can range from a particular family, village, or clan who are often stigmatized through normal

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<sup>10</sup> This agitation for independent Igbo nation (Biafra) has remained till today.

social interaction, or even ex-communicated, or designated negatively in one form or another. These groups of people are usually denied access to basic rights or on less frequent occasions denied access to amenities such as roads, schools, markets, hospitals and so on. Depending on the community where one comes from, such a person is not allowed the right of kingship or village head<sup>11</sup> or even allowed to marry someone from the same community.

### **2.6.3 Leadership and Political Life**

Nigeria had several disruptions in its political life since independence ranging from a number of *coups d'etat* to military rule and civil war until 1999 when a civilian government took over the leadership of the country (HistoryWorld 2021). Since then, Nigeria has had a smooth transition from one civilian rule to another. However, this has been dominated by a certain wealthy political class that would stop at nothing to hold on to power and wealth because of its 'glory and luxury', especially among the common people who are the majority (Adekoya 2011). It is believed that Nigerian leaders intentionally allow social crises to fester, mostly because they feel they are immune from any untoward repercussions (Yusuf 2011); this is so because, indeed, they are usually not affected by the failing and appalling public infrastructure that has bedevilled Nigeria since independence (Smith 2010). They prove this by always flying out of the country to access good quality services ranging from education to health care and sometimes even for leisure, all at the expense of the Nigerian public who pay for the privileges through their hard work (tax) (see e.g., *Premium Times* 2021). They fail to solve the problems they created by amassing enough wealth and resources and they appropriate the same for their cronies to enable them to escape the problems while they openly ask citizens to resort to self-help (Yusuf 2011). The political class continue to live in

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<sup>11</sup> Village head is a rotational headship in some traditional Nigerian villages that is based on seniority (age). Whenever it was the turn of an *osu*, the title skips him and goes to the next senior person in the village.

affluence and splendour, leaving the poor masses to suffer even for the very basic things of life. For instance, on 25<sup>th</sup> June 2021, the current president of Nigeria, General Muhammed Buhari, travelled to Britain for a medical check-up even when the doctors in Nigeria were on strike for improved working conditions and adequate funding of the hospitals (Okogba 2021). In fact, in the article published by Okogba (2021) in *Premium Times* newspaper on 24<sup>th</sup> June 2021, he pointed out that President Buhari had spent 8.56% of his days in power travelling to London<sup>12</sup> on medical tourism while the Nigerian health system continued to deteriorate. This amounted to about 170 days of his time in power as of June 2021; this trend suggests that he would spend double this amount of time or more before he leaves office in 2023 if it is not checked. This is painful for a country that is blessed with so many mineral resources and renowned as the largest exporter of oil in the continent of Africa<sup>13</sup>.

These are unpleasant realities that average Nigerians have come to live with. Poor enlightenment coupled with low educational background has contributed heavily to this (Okafor 2006). Even during an election period, if it were to be credible, voter apathy still characterises the political space, especially with people in the rural area. There is a common feeling of alienation and understanding that peoples' votes would not count (Yusuf 2011). Additionally, people feel that they do not have what it takes to affect the politics of the locality and/or the country at large as everything is dictated from the top, hence no need to try (see e.g., Smith 2010). Whether this fear is germane or not is something I will leave for another discussion. People in the urban areas have more chances of being listened to and could find common ground on issues such as poor electricity, poor health care, poor housing, bad road networks and general unemployment which make their voices louder (Ngeh 2013). However, opposition or support of political leaders in Nigeria today is mainly ethnically biased (Kirk-Greene et al. 2021).

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<sup>12</sup> <https://www.vanguardngr.com/2021/06/updated-buhari-travels-to-london-for-medical-checkup-friday/>

<sup>13</sup> Oil was discovered in commercial quantity in Nigeria in 1956 at Oloibiri in present day Bayelsa State.

#### **2.6.4 Social Problems and Concerns**

Among the longest social problems in Nigeria are those concerned with clashes between herders and farmers and religious crises, coupled with other internal conflicts that occur from time to time within the country such as inter-ethnic and inter-tribal crises (Uzuegbunam 2013). Religious crisis in Nigeria is often concerned with the two main religious groups in Nigeria, which are Muslims and Christians. These crises often lead to riots and wanton destruction of lives and properties primarily in the northern part of the country. Another social problem of note is the conflict in the Niger Delta region (the oil-producing communities). Often, there are bickering, protests and bloody confrontations between the government and the oil-producing communities or between the oil-producing communities and the oil companies or their associates. These problems have ranged from kidnapping for ransom to killing and destruction of properties or vandalism of oil pipelines. In some situations, the conflicts are protracted while in some other situations they can last for days, weeks or months depending on the (political) interests of the people involved.

#### **2.6.5 Social Welfare**

High poverty levels, lack of basic infrastructure, human rights violations, and corruption are some of the most common social problems that Nigeria has suffered over the years (Adekoya 2011; Yusuf 2011). The hope for social reforms has continually been dashed on bad leadership and the balance of this is catered to by the NGOs (Ngeh 2013; Smith 2012). Since the return of civilian rule in 1999 under the then president Olusegun Obasanjo, successive governments have made concerted efforts to change or redeem the image of Nigerians abroad (Kirk-Greene et al. 2021). However, this does not seem to have yielded the desired fruit as investors are always hesitant to invest in Nigeria for fear of political instability (Yusuf 2011). This fear is heightened by the rising nefarious activities of religious extremists in the form of

kidnapping, banditry and suicide bombing mostly in the northern part of the country (as indicated in the subsequent chapter of this study). Development agencies have also made commendable efforts towards developing economic policies that will drive the nation's economic policy and revive the economy to the envy of the continent (Yusuf 2011). Prominent among these agencies that have committed resources to this effect are the World Bank and the International Monetary Fund (IMF) (Kirk-Greene et al. 2021). Nigeria continues to improve human rights, but reports of police brutality have persisted across the country which led to nationwide protests in October 2020 calling on the government to end police brutality (Amnesty International 2020). This protest gained global attention and put heavy pressure on the government of President Buhari which led to the dissolution of the unit known as the Special Anti-Robbery Squad (SARS).

#### **2.6.6 Healthcare Systems and COVID-19**

Nigeria is characterised by a poor health care system and is prone to widespread diseases, and epidemics mostly caused by poor environmental sanitation (hygiene), poor feeding, lack of potable water and so on (Kirk-Greene et al. 2021). This usually results in sicknesses and deaths in some cases. Common among them are malaria, diarrhoea, cholera, HIV/AIDS and others such as childhood diseases and infections (Kirk-Greene et al. 2021). This phenomenon is common in most developing countries (Agyemang, O'Dwyer & Unerman 2019) of the world and it is remotely linked with poverty because many households try to avoid conventional hospital treatments in most cases due to the high cost. The standard health coverage that is obtainable in most of the western world is lacking in Nigeria; this is sometimes caused by a systemic corruption that cuts across all strata of government that makes it difficult for health care funding to get to the less privileged, resulting in underfunding and neglect in an extreme case (Smith 2010). Under-funding and neglect of

public institutions is a common practice in Nigeria, leaving many state-run clinics in a comatose state (Yusuf 2011). These clinics usually suffer from a lack of personnel and lack of equipment and/or essential drugs. Some of these diseases have taken a significant toll on Nigeria's health systems, for example, malaria and HIV/AIDS. According to the World Health Organisation (WHO) report (2021), 29% of worldwide malaria cases were from Nigeria and mostly from children under the age of 5 years, representing the largest proportion from any one country as of 2015 (WHO 2021). The report also stated that there were 229 million cases of malaria worldwide as of 2019 with an estimated 0.2% death rate, with children under the age of 5 years mostly vulnerable. This presents a very high burden on the health care system in the African sub-region (Kirk-Greene et al. 2021). Likewise, HIV/AIDS is also prevalent in Nigeria, affecting an estimated 1.5% of people aged between 15 years and 64 years old (UNAID 2020). The COVID-19 pandemic further exposed the decay in the Nigerian health system with the government unable to demonstrate any form of capacity. Although the COVID-19 pandemic overwhelmed many nations, including the developed countries of the world with highly developed health infrastructure like the USA and the UK, the challenges it threw up in Africa and Nigeria, in particular, were unprecedented and are still being felt. The pandemic further brought to the limelight the dilapidation of Nigeria's healthcare infrastructure which was unable to even administer equitable and unhindered access to testing for the poor and the vulnerable group (Adekoya 2011).

The COVID-19 pandemic burden on Nigeria's health system was undoubtedly high to the extent that the assistance announced in response to it was grossly inadequate to cater to the needs of the poor who cannot afford food and other basic necessities of daily living (WHO 2021). With almost half of the population living in abject poverty before the COVID-19 pandemic, one can only imagine the further slide given the pandemic and growing

vulnerability of the poor and the middle class. The intermittent lockdowns<sup>14</sup> in Nigeria had a devastating and disproportionate effect on the livelihood of the poor and the average Nigerian who basically relied on daily wages for sustenance (WHO 2021). Life was practically difficult for the masses and the government either could not provide any economic relief or missed the target group by diverting it through corrupt means (Smith 2010), or it was insufficient to have any impact. The challenges posed by poor access to testing, isolation and treatment coupled with low COVID-19 protection awareness campaigns were enormous. This was particularly so for those living in the rural communities that do not have access to basic information, knowledge, and healthcare, which ultimately shifted the burden to the NGOs, making them to proportionately share the challenges in the health sector with the government.

### **2.6.7 Insecurity and Threats**

Insecurity is ‘hydra-headed’ and has become a puzzle of a sort in Nigeria for several decades, produced through mismanagement of Nigeria’s diversity, religious intolerance, general leadership failure and corruption (Kirk-Greene et al. 2021). More vicious among the threats are Boko Haram, ISWAP, Bandits and the more recent ‘unknown gun-men’ ravaging the southeast part of the country<sup>15</sup> (Yusuf 2011). At the centre of this is an unprecedented level of youth unemployment and poorly-trained graduates (Adekoya 2011; Yusuf 2011). The basic infrastructures for development that will spur industrialisation of the country and create employment opportunities for the teeming youths, such as electricity, leave much to be desired. This has crippled other developmental efforts meant to revive the economy of the most populous African nation (Ngeh 2013). Anecdotal evidence suggests that high levels of

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<sup>14</sup> Security forces used excessive force while enforcing the lockdown orders, leading to the death of at least 18 people between March and April alone according to the report by the Human Rights Commission. <https://www.hrw.org/world-report/2021/country-chapters/nigeria>.

<sup>15</sup> Unknown gun-men is a term popularly used to describe the violent wing of people agitating for self-determination in the southeast known as Biafra.



poverty and youth unemployment are social sponsors of insecurity in Nigeria (Yusuf 2011). This has fueled frustration among the people who are easily given to armed robbery, kidnapping, banditry or violent agitation for self-determination in its most civil form (Adekoya 2011).

Many ethnic groups in Nigeria such as the middle belt, the Niger Delta people, the Yorubas and more notably the Igbos are dissatisfied with the federal government or the formation of the country. This is associated with the little or no opportunity presented for the teeming youths and ethnic regions who feel disconnected or alienated from the governance system. This feeling of disconnection has given rise to agitations for a peaceful break-up of the country so that regions can go their separate ways (Yusuf 2011). Numerous examples of dissatisfaction among the people were highlighted earlier in the previous sections. Insecurity in any country requires a proactive, pragmatic and result-driven economic plan with visible and attainable employment opportunities for its people that will instil a sense of hope for the future among the youths who are always at the receiving end. This does not seem to be present in the current Nigerian governance systems (Smith 2010; Uzuegbunam 2013). Although insecurity in Nigeria transcends beyond its borders as the president himself has once acknowledged<sup>16</sup>, this has hitherto threatened sustainable development in Nigeria (Adekoya 2011). The situation has become so bad that even the rich who would usually manoeuvre their way out of it now live in fear (see e.g., Njoku 2020).

To give an insight into how bad the situation is and to give examples with only a few events in 2021, we could consider the following. Terrorists attacked Government Science College in Niger State on the 17<sup>th</sup> of February 2021 and abducted 42 people, 27 of whom were students (Okogba 2021). Nine days later, on the 26<sup>th</sup> of February 2021, bandits (terrorists) kidnapped

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<sup>16</sup> President Buhari claims that instability in Libya causes illegal arms flow into Nigeria -- <https://allafrica.com/stories/202103190419.html>.

317 students from the Government Girls Secondary School in Jangebe, Zamfara State killing one police officer and injuring many students (Punch 2021). On the 17<sup>th</sup> of June 2021, bandits (terrorists) killed a police officer and kidnapped over 80 students in Kebbi State (Punch 2021). In addition, on the 5<sup>th</sup> of July 2021, 120 students were abducted from Bethel Baptist High School in Kaduna State (Sabin 2021). Again, on the 17<sup>th</sup> of July, other gunmen abducted 60 people in Zamfara State, killing a village head and unchallenged by thinly stretched security forces (BBC 2021b).

In a show of dexterity and audacity, the gunmen attacked Nigeria Defence Academy in Kaduna State on 24<sup>th</sup> August 2021, killing two senior army officers and abducting one (Aytogo 2021). Aytogo, while reporting for *Premium Times Newspaper*, explained that they entered the academy in army camouflage, shooting sporadically into the air, which caused panic and confusion. The major concern among the public is that if the gunmen could have the effrontery to confront the army in their base, one can only then imagine what the hope of an ordinary civilian would be.

All these scenarios have contributed to representing Nigeria as unsafe, and coupled with lack of basic infrastructures, have created a pool of disgruntled youths who easily turn violent at the slightest frustration/provocation. Many have also taken laws into their own hands to a large extent and turned to crime and other social vices (Yusuf 2011). This situation indicates leadership failure in a country largely endowed with both human and material resources.

## **2.7 Economic Environment**

Before and shortly after independence, Nigeria was sufficient in producing its food, enough for the population and export, but this progress quickly dwindled as the petroleum market began to boom (Kirk-Greene et al. 2021). Resources and manpower were channelled to the booming industry at the expense of agriculture. This affected the production capacity of the

country in agricultural products (Yusuf 2011). This was to the extent that it no longer exported agricultural products to foreign countries and had to depend on foreign food to feed its population (Yusuf 2011). Nigeria practically abandoned agriculture for oil where it had a strong command in the market. Since then, Nigeria has played a leading role in influencing the price of oil in the global market through its membership of the Organisation of Petroleum Exporting Countries (OPEC) (Yusuf 2011). The boom in oil prices, popularly referred to as the 'glory days' in Nigeria, contributed to much of the economic progress in Nigeria during the early 1970s and the late 1990s and transformed the country into a relatively rich country as of the 1970s<sup>17</sup> (Adekoya 2011). However, these gains could not be sustained because of the falling oil prices in the international market and systemic corruption in the Nigerian oil industry, political instability, and general mismanagement or poor leadership.

The 'glory days' could not transform into visible economic fortunes for an average Nigerian today. In fact, the industry was believed to have made Nigeria worse off than it was at independence in 1960 as it could no longer do anything else other than oil exploration (Adekoya 2011; Yusuf 2011). This period of oil boom led to a high influx of people from the rural areas to the urban areas which stagnated agricultural production. This caused cash crops such as palm oil production, cocoa plantation, cotton production, groundnuts farming, and rubber plantation which used to be the mainstay to be suddenly dropped from export commodities (Yusuf 2011). And as long as the revenues from oil continued to flow to the government coffers, Nigeria was comfortable, importing basic commodities for domestic use, such as food that it originally produced locally, and also in enough quantity for its teeming population as well as export. While this was relatively well managed at the time because of the huge oil revenue, it boomeranged in the 1980s as fluctuations in oil prices persisted. This put a lot of pressure on the few farmers and the foods produced locally (Yusuf 2011). The

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<sup>17</sup> Nigeria was one of the richest countries in the world in the 1970s.

government has made several efforts to salvage this situation, albeit late, by placing a ban on the importation of some agricultural products but this has not yielded the desired result.

Nigeria has made some economic progress since the return of civilian rule in 1999, particularly by early 2015 when it was ranked the biggest economy in the African continent (Asogwa 2017). However, hopes for strong economic transformation are being truncated by the high inflation rate, persistent leadership failure, and corruption (Smith 2010). This is in addition to a skyrocketing unemployment rate and poverty that has thrown a large percentage of its population below the poverty line (NBS 2020), indicating that the hopes for economic transformation could have a long wait. As Nigeria continued to face dwindling oil revenue at the beginning of the 21<sup>st</sup> century, it started to borrow to cushion the effect this was having on its normal spending habit. Due to this, a large chunk of the national budget was usually used for debt servicing and, bearing in mind the high level of corruption in the Nigerian government (Smith 2010) as well the public service, meant that very little was spent for the betterment and welfare of the society at large. Nigeria benefited from the Paris Club debt relief plan in 2005 in which debtor nations were made to reach certain conditions and have the balance of their debt waived. Nigeria was the first African country to settle its debt with the Paris Club in 2006. However, owing to the persistent drop in oil prices, Nigeria slid into recession in 2016 but was able to come out of it a few years later before it ran into another recession in June 2020 when the economy contracted by 1.8% which marked its deepest decline since 1983 (World Bank 2021).

### **2.7.1 Resources and Energy Use**

Nigeria is blessed with an abundance of both renewable and nonrenewable resources. These resources are yet to be fully harnessed to their full potential. Some of the underutilised mineral resources in Nigeria include natural gas, coal, iron ore, columbite, and magnesium

(HistoryWorld 2021). Petroleum, which is the most important to the government, comes from the onshore field in the Niger Delta region with a considerable amount also produced offshore. The government has four refineries with a combined capacity of 445,000 barrels per day: two are located in Port Harcourt, Rivers State, one located in Kaduna State and the other one located in Warri, Delta State.

Nigeria has a considerable deposit of natural gas too. However, most of its gas production comes as part of a by-product of crude which was previously burned off as waste in the oil production process (Yusuf 2011). Civil unrest in the Niger Delta has always affected the production process of oil in Nigeria generally due to incessant protests, burning of pipelines, and kidnapping of expatriates and sometimes killing, in demand for a greater share of the oil revenue (Yusuf 2021). Such acts are also to protest the degradation of their farmland or oil spillage.

Also, Nigeria has a vast reserve of coal deposits that are yet untapped to full potential (Adekoya 2011). Railroads commonly use coal to power the trains, power plants to generate electricity and the metal industries for production. None of these is fully functional in Nigeria, including rail services. While coal mining started in Nigeria (basically in Enugu metropolis) around 1915, it declined in the 1950s after discovery of oil (HistoryWorld 2021). Aside from Enugu, there are also reports of coal deposits in other areas of Nigeria, such as Benin in the south-south region and Lafia-Obi in the Southwest region of Nigeria (Kirk-Greene et al. 2021).

With regard to tin mining, it started in Jos, Plateau State in 1905 and contained columbite. However, due to a general decline in the world demand for columbite, Nigeria's tin-smelting continues to be below capacity; this also affected the production of columbite since the 1970s

(Adekoya 2011). The iron ore deposit is located in Lokoja, Niger State and found in Kwara State since 1984.

### **2.7.2 Manufacturing and Industrialisation**

Nigeria's government has encouraged large-scale manufacturing industries such as the production of beverages, tobacco, textiles, and so on, which foreigners hitherto controlled (Kirk-Greene et al. 2021). However, the efforts of the government to ensure effective involvement of Nigerians under the so-called 'indigenisation' policy, which varied the ownership structure to give Nigerians more power, has not yielded desired fruit. This is because the management of most large manufacturing firms in Nigeria today has remained foreign investors (Kirk-Greene et al. 2021). One major issue with the manufacturing sector in Nigeria is the over-dependence on raw materials from abroad (Yusuf 2011), although from the beginning of the 21<sup>st</sup> century, restrictions were placed on imported raw materials into the country. The government encouraged manufacturers to source their materials locally with incentives (Adekoya 2011). However, this has not translated into the improvement of Nigeria's economy nor its industrialisation because of corruption (Smith 2010).

Steps that will enhance rapid industrialisation are key to economic growth and development. The ability of any given economy to utilise its resources, technological know-how, and managerial ability to improve the standard of living of its people will ultimately be an appropriate measure of its industrial performance. Industrialisation provides employment opportunities and foreign exchange earnings as well as providing a good training ground for skill acquisition and economic development (Kirk-Greene et al. 2021).

Nigeria's industrialisation efforts are fraught with poor data, lack of electricity, civil unrest, threats of insecurity, corruption, lack of political will, or insincerity of purpose among the political class, and ultimately limited finance (Yusuf 2011). Efforts to industrialise Nigeria

and revitalise the economy since 1960 are being frustrated by all or some of these factors. Notable examples include Vision 2020, the national development plan, and structural adjustment programs all of which were aimed at strengthening the economic development of Nigeria through industrialization (Yusuf 2011). This has left the country in lack of basic infrastructures and services needed by the citizens (Smith 2010). In most cases, people are left to fend for themselves and provide their water, electricity, and shelter as well as healthcare (Kirk-Greene et al. 2021).

## **2.8 Summary**

Non-governmental organisations (NGOs) play an important role (Fifka et al., 2016) directly or indirectly in the development of communities (Agbola, 1994; Unerman & O'Dwyer, 2010). These roles are more pronounced and conspicuous in developing nations where members of the society engage in self-motivated (community) projects on the realisation that contemporary government may not be able to cater to the needs of its people, especially the vulnerable members of the society, alone. Fifka et al. (2016) point out that these groups act as an institutional force, oriented towards sustainable development mostly in areas where the government has failed the people in its developmental responsibilities. NGOs participate actively in policy formation (Asogwa et al. 2021; Kuruppu & Lodhia 2019) and play a significant role in both national and global politics. NGOs exert positive socio-economic and environmental impacts (Appel & Barragan 2017; Fifka 2013; O'Dwyer & Broomsma 2015; Unerman & O'Dwyer 2010) in societies.

NGOs have contributed immensely to the social development of Nigeria and the emancipation of Nigerian society. They represent the voices of the Nigerian people and have championed the good of the society during and after the colonial period. NGOs play a key role in the development and provision of important foundations for accountability and good

governance and are reputed for holding political actors to account (Asogwa et al. 2021). They are important actors for social change and the advancement of the general welfare as well as the socio-economic development of the Nigerian people. NGOs effect social change through policy formulation and advancement of good corporate and ethical behaviours. They are guided by the need to advance the cause of nature and promote societal values embedded in their social mission.

The historical events, the cultural environment, governance structure, level of development, social, economic and environmental issues and so on are factors that influence the types of NGOs that operate in the country. The research thus aims to ascertain whether these factors will constitute a barrier or driver for NGOs' SR practices and/or inform SR adoption since these are embedded in the social mission of NGOs.



## **Chapter 3 : Literature Review & The Theoretical Framework**

### **3.1 Preface**

This chapter presents the first phase of this thesis which involves a meta-analysis of the concept of SR in NGO literature. This was done to comprehensively review the topic and highlight the gaps in literature which subsequently informed the rest of the thesis. Widespread awareness of some scandals, ranging from poor accountability to accusation of mission drift, resulting in a growing pressure to ensure sustainability and accountability to various stakeholders has resulted to erosion of trust in NGO (Goddard 2020). Based on this, a systematic review of the understanding of sustainability reporting (SR) in NGO literature was conducted. It addresses the complexities in this misunderstanding and recommends an operational definition for SR that is contextually adaptive in the NGO sector. This is published in a peer-reviewed journal, and it is presented the way it was published below in section 3.2. The rest of the chapter provides literature on the gaps identified in literature that informed the research questions. This is organised in the following ways: section 3.3 presents literature on factors that influence SR adoption, section 3.4 presents literature on stakeholder engagement and accountability processes, section 3.5 presents literature on potentials of SR for organisational change while section 3.6 relates to the impact of COVID-19 on NGOs with regard to its impact on the sustainability agenda of NGOs; it also includes discussion on the regulatory framework of SR and the Global Reporting Initiative (GRI). Section 3.7 presents the theoretical framework of the study and lastly, a short summary of the chapter is presented in section 3.8

## 3.2 Meta-Analysis (presented as it was published)

Review

# Understanding Sustainability Reporting in Non-Governmental Organisations: A Systematic Review of Reporting Practices, Drivers, Barriers and Paths for Future Research

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**Abstract:** NGOs are expected by their social mission not only to assess but to report on sustainability issues in response to the growing public awareness of the sustainability agendas. Since NGOs are globally renowned as watchdogs for advancing socio-economic development and sustainable societies, research on their efforts in this regard will help develop recommendations on how they can be better positioned as the watchdog. The purpose of this article is to review and assess the understanding of sustainability (reporting) in NGO literature as well as the barriers and drivers. The study investigates various practices of sustainability and identifies the drivers and barriers in sustainability reporting (SR). The authors reviewed 61 articles published between 2010 and 2020 on sustainability and assessed the strengths and weaknesses in the understanding of sustainability in literature as well as the reporting phenomenon in NGOs. The misconceptions in the definition of SR tend to weaken its relevance and applicability, and the reporting process is often focused on demonstrating the legitimacy of NGOs rather than improving their performance. As such, it provides more evidence in support of the need for a more holistic and all-inclusive definition that will aid regulation and enforcement. We also found that, although it is often assumed all NGOs share similar objectives, it is not always the case as there are as diverse objectives as there are numbers of NGOs and their reporting pattern varies in accordance with this diversity. The review makes a case for a more comprehensive definition of SR suitable for NGOs using four elements as well as providing suggestions for where research in this area might focus to enhance the overall body of knowledge. The study contributes to theory and practice by introducing new elements guiding the definition of SR in NGOs which supports accountability and proper functioning of a circular economy and promotes sustainable development.

**Keywords:** NGOs; sustainability reporting; stakeholders; accountability; resources; circular economy

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## 1. Introduction

Although there is a widespread interest in sustainability reporting (SR) among organisations globally, this practice is most predominant among private sector businesses. A survey of the existing literature shows that Non-Governmental Organisations (NGOs) are far behind the private sector businesses in organising and reporting on sustainability [1–7]. Issues ranging from poor accountability to mission drift, as well as the debate on whom accountability should be provided to, either the donors or others such as, the beneficiaries or other stakeholders, has seen an erosion of trust in NGOs; problems associated

with the use of reporting index/standard and/or legal requirements are identified to have largely contributed to this [8–10]. NGOs are expected not only to assess but to report on sustainability issues in response to the growing public awareness of the sustainability agenda [11–14]. Reference [6] and [15] pointed that NGOs are well suited to pursue sustainability agendas not only because of the public trust in NGOs [16] but because they are a more active sector in organising and providing welfare services to the needy compared to the public sector. The operational impacts of NGOs in society are enormous [17,18], yet only a few people are privy to their activities, commitment to societal wellbeing, and the improvement of living standards of the people and general quality of life. SR is a concept that builds on accountability and transparency [1,16,17] and thus, it is important for NGOs to show how they themselves have championed this course in order to enhance their credibility [19], improve their legitimacy and better position themselves as SR promoters. [20] argued that non-profit organisations have been at the forefront of promoting good corporate behaviours through SR and accounting practices. However, if this is the case, there must be a clear understanding and internalisation of the concept not just in theory but in practice. In line with this, [21] called for NGOs to unite for sustainability cause as sustainability question surges in NGO.

Unlike corporate firms, NGOs operate on donor funds which are donated on an altruistic basis, to see a society that is functioning for the betterment of both the present and future generations of society. Being guided by social mission, they do not generate profit which can be re-invested to achieve organisational goals nor reward those through whom the organisation is funded. As a result, greater pressure falls on them to disclose information about their operations [22], this pressure does not only come from the fund providers but from the user public whose needs are meant to be addressed by those funds. In addition, NGOs have the trust of the public as selfless organisations acting in the interest of the people to ensure that private firms, and the government by extension, are not only accountable to the people but are seen to be accountable and fair. Therefore, it is expected that their reporting process should capture these intricacies as they are guided by their social mission [23–26].

Since NGOs are reputed for fostering and advancing positive socio-economic development in society, a better understanding of their efforts towards sustainability and reporting on it will definitely help in developing recommendations on how best they can assume the role of sustainability promoters albeit more creditably [17,27]. Similarly, a comprehensive understanding of the ways NGOs operate especially in developing and emerging economies, as well as their interaction with diverse stakeholder groups, will help to broaden the perspective on achieving sustainability goals. For example, while there may be many programmes addressing issues of poverty and lack in the global south by NGOs, a number of them still exist in isolation and there is limited research into the approaches to organisational sustainability among the NGOs [27]. This includes a deeper understanding of their self-perceived roles in the community, the drivers and barriers of sustainability efforts, and the factors that are important in fostering sustainability in the areas of social and economic life, governance, and the environment. It is important to first provide insight into the way NGOs perceive and understand SR and then move forward to assert their role in the overall interest of society and life in general since literature argues that SR aids transparency and accountability [17]. This has become even more important now that life and health, protection and/or improvement of which form part of the mandate of NGOs, seem to be globally threatened either by climate change or by the COVID-19 pandemic.

Although this literature review reveals heterogeneity in the definition of SR, there are divergences in the understanding of the topic in literature. The foremost definition is in line with the United Nations (UN) Brundtland Report of 1987, presented at the World Commission on Environment and Development (WCED) [28]. The report states that “SR is meeting the needs of the present without compromising the needs of the future” [29]. However, this relates specifically to sustainable development instead. Many others defined it in the perspective of [30] triple bottom line (TBL) which stipulates it is a report on the environmental, economic, and social activities of a business [4,11,24,31–38]. While others refer to it as corporate social responsibility [39], some say it is accountability [19]. A good number of authors also refer to SR as gaining financial independence [40–

42] while others refer to it solely as a report on elimination of toxic waste [43,44], or environmental protection [45,46] or simply as reporting on developmental practices of organisations [7,47].

While none of these definitions are entirely wrong either for the NGO community or for-profit organisations, each appears to be limited in scope and falls short of the underlying meaning upon which SR is embedded and the equivalence that positions SR as a global concern [48,49]. For instance, the definition by the Brundtland Report that says it is meeting the needs of the present as well as those of the future can only refer to sustainable development and it is contestable. First, it is questionable whether the needs of the present can ever be met (in their entirety) as the definition suggests, not to talk of the needs of the future generation that are somewhat unknown at present. Secondly, this definition seems to be merely addressing (present) challenges to future generations' ability to meet their needs, and again, it appears to be only focused primarily on human interests [50]. To a large extent, some of the definition takes a financial viewpoint [39,40]. The approach may not be suitable or wholly adopted by NGOs as it seems to enable some moral equivalence between inter-generational equality in the Western world and intra-generational inequality in the developing/underdeveloped countries of the world [51]. In this sense, [7] argued in his conceptual inquiry into the understanding of sustainability that the current definition is not only ambiguous but over popularised and does not spur NGOs for positive social change.

Prior literature in this area of research comprised a systematic review on social and environmental disclosure in higher education [52,53] or a structured literature review on corporate SR (private sectors) [41,54,55] or on SR in the public sector [56]. Studies to synthesise, summarise, and identify trends on SR in NGOs for future research and formulation of policies are rare. For example, for-profit literature has identified a number of drivers and barriers of SR, but studies that explicitly articulates this for the third sector, especially the NGOs are either missing or limited in research [56–58]. While we agree with this ambiguity highlighted by [7], his study failed to provide a perspective on how this should be conceived (in NGO) in order to enhance the delivery of the positive change he argued for. Further, our study reaches conclusion through an empirical inquiry process, unlike his study. This study fills this gap and extends his study by highlighting a new perspective for the understanding of sustainability. This research principally attempts to bridge this gap by examining the understanding of SR, the barriers and the drivers in NGOs in order to support a framework of action for strong sustainability that preserves nature, promotes societal wellbeing and improves the quality of life by NGOs [12,15,59]. Accordingly, this research seeks to answer the following research questions:

- R1: What is the trend in SR in NGO literature, and what are the most addressed issues?
- R2: What are the active contributions of authors, and the region?
- R3: What are the research methodologies used by authors in this field?
- R4: What is the common definition of SR in NGO literature?
- R5: What are the emerging themes in literature (reporting practices, drivers, and barriers)?
- R6: What are the future research directions on SR in NGOs?

This research makes several contributions to knowledge, aside from the fact that it enriches the existing literature on SR in NGOs, this research provides insight for theoretical blending and pluralism that supports greater research applicability or the development of 'indigenous' accounting theory. The study unpacks the existing complexities in the definition found in literature and makes a case for a more comprehensive definition of SR suitable for NGOs. This research contributes to theory and practice by introducing new elements guiding the definition of SR in NGOs which support accountability and social mission of NGOs as well as promote sustainable development and multi-stakeholder relations. Our study synthesises the drivers and barriers of SR in NGOs as well as provide a guideline for future research development avenues in this field.

The rest of the paper is divided into three sections. The first section presents the research methodology, the second section presents the results and discussion while the last section presents the conclusion.

## 2. Research Methods

A proper systematic literature review has the ability to uncover trends [54,55,60], and shows consistencies or inconsistencies in research, including relationships, and can facilitate a path for future research as well as evaluating existing work in a particular field [2]. Effective literature review encourages theory development [53] and helps to raise arguments about the direction of existing research because it is made up of reproducible methods [61,62]. To begin, the basic definition/terminologies and inconsistencies in understanding of NGO and SR and the practices are discussed/evaluated in order to advance the knowledge of the basic concepts involved. Next is the selection of databases and search terms, the inclusion and exclusion criteria for the studies, the method of analysis, the synthesis of the findings, and the limitations of the study. Search terms were created and imported into NVivo with relevant attributes such as publication year, region, driver, barrier, and SR practices; each term was used to create a context node for each theme used to run relevant queries on NVivo. The dominant concepts in the text were transformed into codes [55,63] in order to find the presence of selected terms within the text as well as similarities under the same concept through a systematic approach. The theme classifies SR practices into economic, environmental, and social reporting, and then the drivers and barriers of SR followed (see Figure 2)

### 2.1. Approach

This study applies a systematic literature review as a tool to conduct this research. To aid understanding [11,33], location, material selection, evaluation, analysis, and findings were reported in a manner that supports replication. This method has been repeatedly used in medical sciences and applied in social and management sciences as well as organisational studies [64,65]. According to [64], research findings via this method have become consistent among the academic community, as well as practitioners and policymakers. This was further highlighted by [54]. The analysis process consists of two steps (Figure 1).

The two steps involve four stage processes. Step one consists of two stages, which involves question formulation that deals with the primary objectives of this study, definition, and delimitations of the study materials. It is followed by the assessment of the formal aspects of the material which forms the basis for subsequent analysis and includes the location of the articles by using specified search terms (stage 2). Under step two, the selected ( $n = 183$ ) materials were analysed (stage 3). Each study was independently searched for the occurrence of the terms that formed the research question, giving rise to 61 articles. The structural categories which gave rise to the topic of the analysis were inductively formed using this pattern. Lastly (stage four), the entire body of material searched ( $n = 61$ ) was rigorously scrutinised in accordance with the categories which gave rise to the identification of relevant themes as well as subsequent interpretation of the findings due to the heterogeneity present in the findings [2,46].

In order to ensure transparency and reproducibility, we will succinctly explain the processes involved in the systematic review including the choice of literature selection, databases, search terms, and categorisation in the subsequent sections.

A total of 61 articles were reviewed and analysed. These were articles that referred to SR in NGOs to a certain extent and included related topics such as SR practices, drivers, barriers and so on.

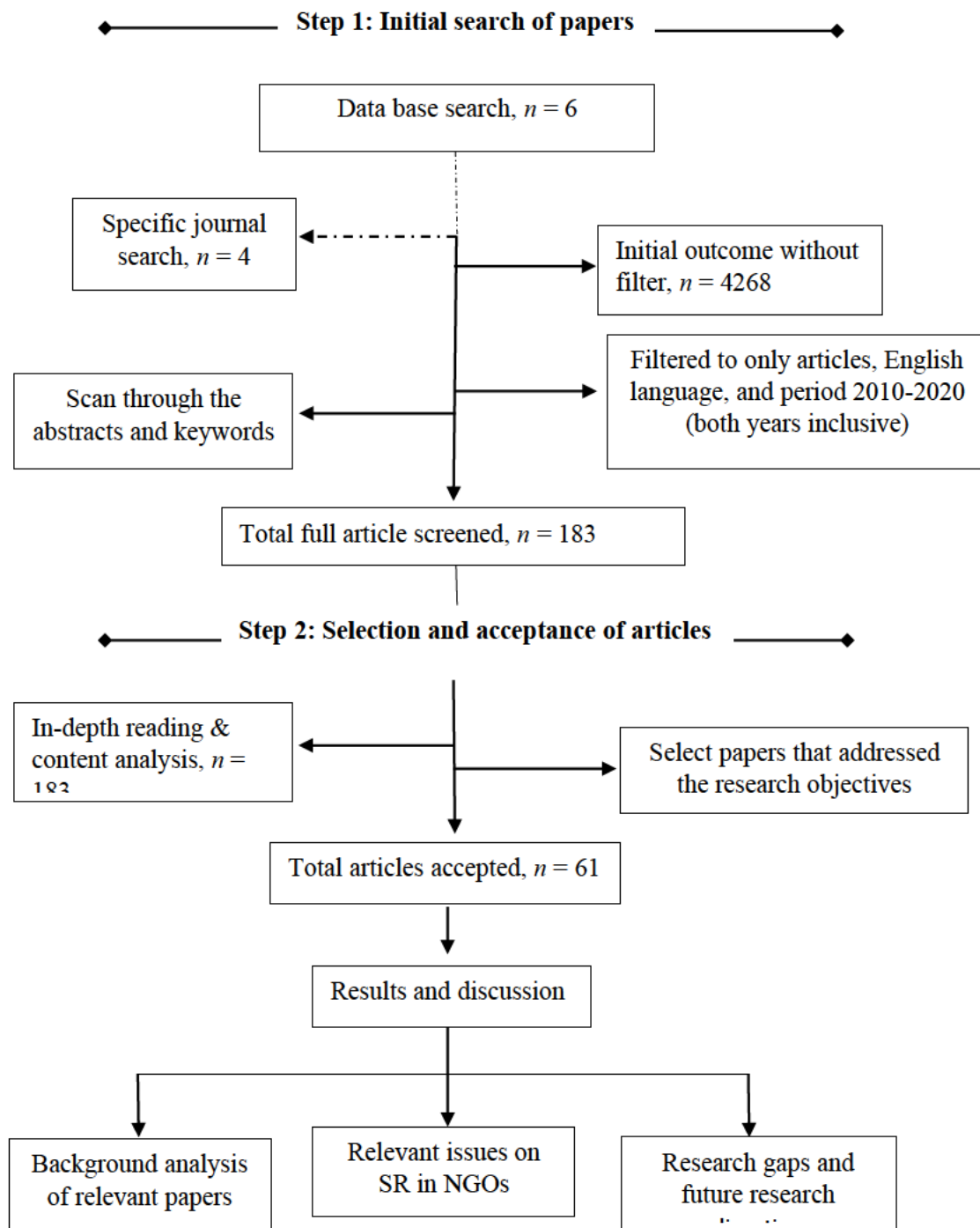


Figure 1. Research methodology process.

## 2.2. Selection of Databases, Search Terms, and Timing

Six databases were used [66–71]. These databases were used because of the multidisciplinary nature of the topic; they contain a wide coverage of publications in diverse fields including accounting, management and social sciences [44,72] mostly used for contemporary reviews [27]. Articles from the databases, and more specific search of some journals were of high impact factor and cut across over 20 different fields [72]. This was completed to ensure broad coverage of the topic area; however, it gave rise to duplication of the result. All the searches yielded articles from peer-reviewed academic journals, most of which were environmental, social science, and business journals.

The result of the search showed more articles from the Journal of Business Ethics, Journal of Cleaner Production, Sustainability journal, and Accounting, Auditing and Accountability Journal; as a result of this, to make the search even more robust, a specific search in these journals was conducted using the same search terms (as below). Further, some of the downloaded articles suggested other articles of interest that those who downloaded the article also downloaded and provided their links; this was also helpful.

This review covers a decade, from 2010 to 2020 (both years inclusive). The review started from 2010 because of the triggering effect of the 2008/2009 financial crisis on organisations coupled with the extensive promotion of GRI frameworks in the year and subsequent publication of GRI and ISO 26000 aimed at espousing the use of GRI guidelines in combination with ISO 26000 in promoting transparency and sustainability in addition to the release of NGO GRI sector guideline in the same year [7,73]. Secondly, since the focus was on contemporary research, we believe that the last decade was enough to reveal trends and show a good assessment of existing research [74–76] as well as giving direction for future research. The first database search was performed in December 2018 while the last search was launched in August 2021.

In order to holistically cover the topic area, a number of search terms were extensively used to conduct the research: “sustainab\* report\*” AND “NGO\*”, “sustainab\* performance\* AND NGO\*”, “environment\* report\* AND NGO\*”, “sustainab\* AND non-profit organis\*”, “sustainab\* assessment\* AND non-profit organis\*”, “sustainab\* performance AND non-profit organis\*”, “social report\* AND NGO\*”, “corporate social responsib\* AND NGO\*”, “non-financ\* report\*”, “triple bottom line report\*”, “integrated report\*”, “TBL AND NGO\*”, “integrated report\* AND NGO\*”, “sustainab\* development\*”, “environment\* management”, “governance report\*”, “development\* report\*”. In order to be thorough and ensure completeness, these key words were painstakingly repeated throughout the search systematically for each database or journal site searched, although this resulted in duplication of the result as one article may appear several times.

### 2.3. Screening and Exclusion Criteria

The retrieved articles were manually screened using the abstract of the paper. This process led to the removal of articles that clearly did not address the topic of SR in NGOs (see Figure 1 and Table 1). The time frame for the study was from 2010 to 2020, and articles that did not fall within this range were excluded from the study. To evaluate whether an article addressed the topic of SR in NGOs, the first author and the second author independently read those in contention in full and any disagreement was settled by the third author. For ease of understanding and general application, the study was restricted to articles written in English. Review articles, books, and editorials, including comments, were also excluded from the selection. The last search was conducted in August 2021 as a final search for articles published in 2020, which identified 82 more articles for screening; the process resulted in 34 articles including duplicates. After duplicates were removed, 11 articles remained which were added to the existing number of articles. Each article was independently read by all the researchers to increase reliability. Articles that did not particularly address SR in NGOs were dropped. This process resulted in 61 articles overall ( $n = 61$ ) with relevance to the topic, and these were uploaded in NVivo for analysis.

**Table 1.** Inclusionary and exclusionary criteria.

<b>Inclusionary Criteria</b>	<b>Exclusionary Criteria</b>
Articles from 2010–2020	Articles not written in English
Articles that addressed sustainability in NGO	Review articles
Articles that addressed reporting practices in NGO	Books, editorials, and comments
Articles that addressed barriers & or drivers of sustainability in NGOs	Rejections
Snowballing technique; specific search on*: Journal of Cleaner Production, $n = 4$	Rejected at title, $n = 3801$
	Rejected at abstract, $n = 203$
	Rejected full article, $n = 122$

*Continuation of Table 1*

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Journal of Business Ethics, <i>n</i> = 3	No abstract, <i>n</i> = 11
Accounting, Auditing and Accountability Journal, <i>n</i> = 2	No full article, <i>n</i> = 16
Sustainability, <i>n</i> = 2	Duplicate, <i>n</i> = 54

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\* This includes articles not retrieved during the initial material collection phase included in the analysis.

## 2.4. Analysis Method

A content analysis was conducted on the selected articles and coded into NVivo to quantitatively analyse the content characteristics while eliminating the information source. The exploratory components were extracted, critically appraised, and grouped in clusters each of which later became a theme in line with [55,62]. This exercise was painstaking and common for document analysis where quantitative analysis of document characteristics is conducted. A systematic reduction process was inductively used to create and recreate categories and sub-categories in the selected articles using feedback loops in line with [52]. This process was also used to identify themes and classification of articles. The articles were further analysed manually to identify certain consistencies and inconsistencies within them. The core classification of the articles was first into “environmental”, “economic”, and “social & governance” because articles on these topics tend to discuss sustainability in a holistic way. Other aspects of the classification include “SR practice”, “barriers”, “drivers” (Figure 2) in order to cover the research question. Another important part of the articles was analysed and coded separately and then compared with others. An example is the SR driver (Table 4) and barriers (Table 5).

## 3. Results and Discussion

### 3.1. Publication Trend per Theme

This review is classified into different themes for ease of analysis. Figure 2 shows the number of articles (in percentage) reviewed under each theme within the timeframe of our study. There are a limited number of articles that discussed the core of SR in NGOs; however, most literature discussed SR either as regards environmental reporting or reporting on social or economic aspects, ignoring all other aspects of SR and their inter-linkages (e.g., governance). While all the 61 articles (100%) addressed SR practices, 39 articles (64%) addressed the barriers to SR, and 52 articles (85%) addressed the drivers.



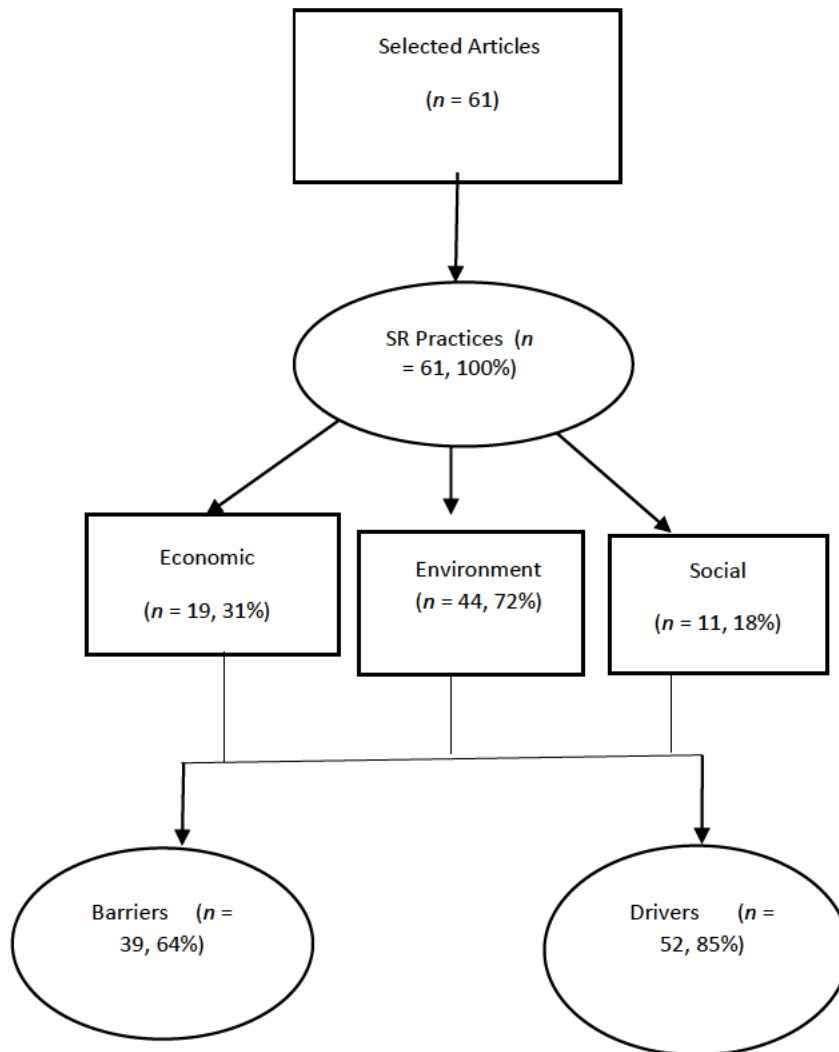
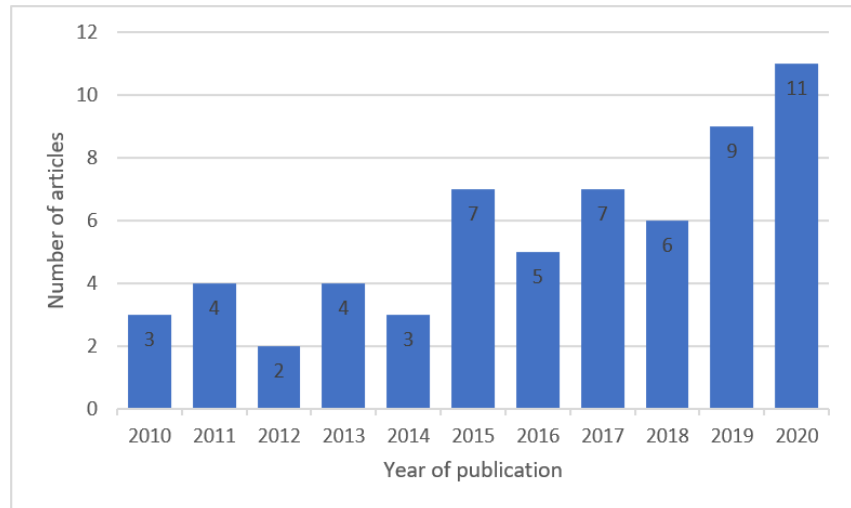


Figure 2. Number of studied articles per the theme of classification.

### Publications Studied per Year

In order to show a trend in research on SR in NGOs, the number of publications studied per year is graphically presented in Figure 3 above. The result indicates that SR in NGOs was discussed more in 2020, and equal in 2015 and 2017 with seven articles as compared to fewer articles in the previous years. Publication on the topic was relatively the same between 2010 and 2014 before it seemed to have gained considerable attention in 2015 with about a 57% increase from the previous years; this trend continued until 2018 when publications declined by 16% but rose again in 2019. This growth may not be unconnected with the GRI's launch of "Forward Thinking Future Focus" in December 2014 which was a combined activity review covering 2013 and 2014 and the subsequent landmark climate change agreement where 193 United Nations (UN) member states unanimously adopted 17 sustainable development goals and the promulgation of the European Union's (EU) directive on disclosure of non-financial and diversity information in 2015 [73,76]. The trend shows that SR is a growing phenomenon in NGOs though not without some challenges in its development. The trend reveals that, although there was low interest in the subject in the beginning, it grew over time as its relevance is espoused, however, further analysis to prove this will be conducted in the subsequent section.



**Figure 3.** Annual publication trend.

### 3.2. Assessment of Authors' Contribution

The assessment of authors' contributions on sustainability and reporting practices in NGOs was done to provide an insight on author's impact on the article by ranking following [77] credit score matrix formular as below;

$$\text{Credit Score} = \frac{n}{i} \quad (1)$$

where  $n$  = authors' contribution;  $i$  = authors' rank

All contributing author is given a maximum score of 1.00 [77]. A score of 1.00 is distributed among the authors in such a way that the lead author gets the highest percentage of the credit score and the following authors share the remaining credit score proportionately as seen in Table 2 below.

#### Geographical Distribution of Literature on Sustainability and Credit Scores

Table 2 below shows the list of countries where sustainability studies were focused and that contributed to research in sustainability among NGOs within the study period. In addition, it also shows the number of institutions, authors, and credit scores of authors' contributions to the topic.

**Table 2.** Authors credit score assessment matrix.

Number of authors	Order of Specific Author				
	1	2	3	4	5
1	1.00				
2	0.60	0.40			
3	0.47	0.32	0.21		
4	0.42	0.28	0.18	0.12	
5	0.38	0.26	0.17	0.11	0.08

Source: [77].

The above table is relevant in understanding active contributors to sustainability discussion in NGOs and the underpinning industry practices of the subject in specific areas and places. Based on this, country-level analysis of studies on SR in NGOs may help to provide some clarifications, awareness, and relevant insights on the extent of the understanding and the advancement of sustainability by the sector. The table above was presented on the basis that a country should have at least a score of one and must have a minimum of two institutions and two authors [78]. This was implemented in order to manage the high number of authors and countries covered in the study. USA and UK are the top two countries contributing to SR discussion in NGO with a score of 9.88 and

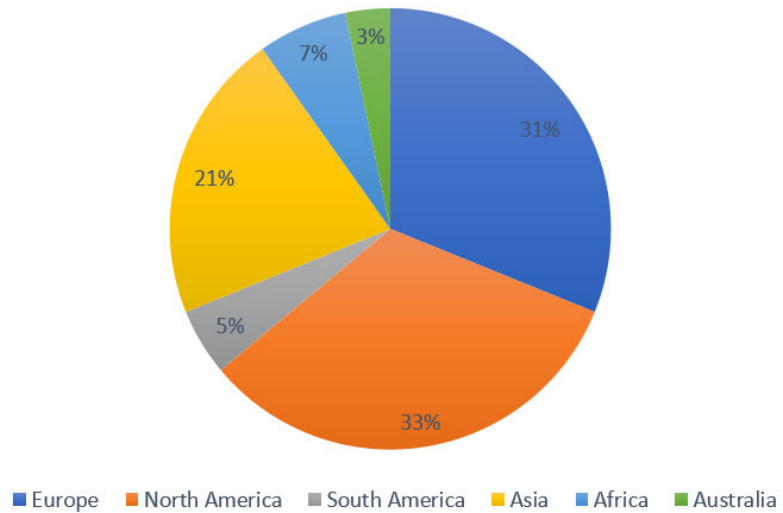
4.81, respectively. In USA, 17 authors from 15 institutions have actively contributed to the discussion. This finding is consistent with global attention that issues of sustainability have drawn over the years with US as the largest funders of NGOs demanding accountability [22,79,80]. A similar explanation follows UK with a score of 4.81 which re-enforces UK's dominant lead on the sustainability debate [19]. The research suggests an increasing growth in sustainability research in Asia continents as well with an average score of 1.3 could point to the improved awareness and increasing commitment to meet the sustainable development goals (SDGs) in the continent [81].

The review shows that most of the articles on sustainability in NGOs are from US and UK. Others were fairly distributed within the continents (Table 3). This is consistent with the findings of [6,82] as well as [14,75,83] who posit that studies in SR are more largely concentrated in Europe and the American continent. This prompted the authors to analyse it by continent [84,85] in order to get a clearer picture of this claim or otherwise. Further analysis (Figure 4) shows that 38% of the study are from America, 31% from Europe, 21% from Asia, and only 7% and 3% are from Africa and Australia, respectively. Besides, the continent of Africa has not received a fair share of interest in this all-important topic despite being a hot spot for NGOs as a developing continent. The underlying ideology of NGOs is to espouse equality, social justice, improved living standards, and enhanced quality of life in general. All these are common problems associated with developing or underdeveloped countries of Africa.

**Table 3.** Active contributors to SR literature.

<b>Country</b>	<b>No. of Institutions</b>	<b>No. of Authors</b>	<b>No. of Articles</b>	<b>Credit Score</b>
USA	17	20	9	9.88
UK	8	12	7	4.81
Canada	5	3	3	2.47
Netherlands	5	4	2	2.00
Indonesia	3	6	2	2.00
Australia	2	2	2	2.00
Taiwan	2	2	1	1.00
Pakistan	2	5	1	1.00
Portugal	2	3	1	1.00
South Africa	2	4	1	1.00
Finland	2	3	1	1.00
Poland	2	2	1	1.00
Sri Lanka	2	3	1	1.00

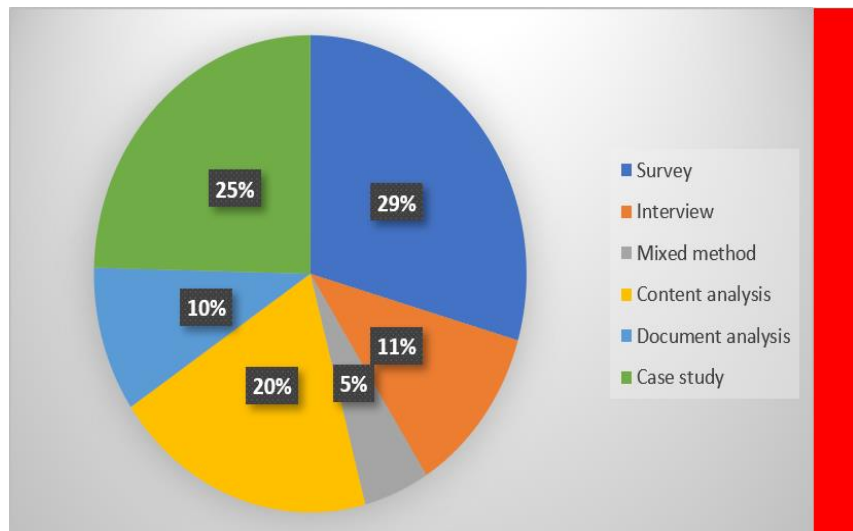
Source: Authors.



**Figure 4.** Distribution of studies by region.

### 3.3. Methodologies Adopted for Studies on SR

The relevant papers analysed show six dominant research methodologies used by existing studies on SR. These are survey, interviews, mixed-method, content analysis, document analysis, and case study research. Figure 5 shows that survey and case study research methods are the most frequently used method for investigating SR, accounting for 29% and 25%, respectively. This finding appears consistent with the need for robust empirical evidence to argue the narratives and policy development on SR in the third sector and validate theoretical underpinning of the relevance of SR in the sector [78,86–88]. Having been used by 20% of the surveyed articles, content analysis was the third most frequently used method. This is consistent with [39] findings, that content analysis gives a clear picture of the situation. Using a content analysis explored how organisations manage their SR process; they specifically focused on internal factors associated with SR [41,54]. The results show that, although they are ranked top in the scheme, the sequence of structures, systems, and processes in which SR is managed varies across organisations. The next most used methods, according to our survey, are interview and document analysis with 11% and 10%, respectively. Again, this is consistent with [14,15,43] who used interview analysis for examining beliefs about the motivations for NGOs in joining the international NGO (INGO) charter because of its ability to explore perspectives and show trends. The findings support the constructivist explanation of NGO behaviour. This shows that survey research, to an extent, gives a detailed explanation of a phenomenon. Mixed-method is the least adopted method in connection with SR with 5%. This suggests that mixed-method comprising survey research (quantitative) complemented with an interview (qualitative) may be a relatively new concept in this area or its use may not be very well known/understood. However, given that survey and interview methods were independently highly used, a combination of the two (mixed-method) could provide a more balanced view and a nuanced explanation of a phenomenon, and hence is to be recommended. This view aligns with those of [89,90] who support the use of mixed-method and aver that it is ideal in social science research because it provides a comprehensive empirical description of the phenomenon being investigated.



**Figure 5.** Research methodologies adopted in SR research.

### 3.4. Understanding of SR

Until now, the adoption and understanding of SR in NGO literature is inconsistent and relatively unclear as demonstrated in Figure 6 below. The figure highlights the dominant word used by researchers in defining SR which represents the extent of the recurrence of the same words within the sample papers. The keywords of the bibliometric study are “sustainability”, “need”, “future”, “economic”, “social”, “assessment”, “environment”, “accountability”, “generation”, “impact”, “measurement”, “society”, “responsibility”, “outcome”, and so on.

While the literature review shows divergencies in the understanding of SR, and in the understanding of the topic, the most common definition is in line with the United Nations (UN) Brundtland Report of 1987. As highlighted earlier, the report was presented at the World Commission on Environment and Development (WCED) [28] and accounts for 64% of the definitions found in the literature. The report states that “SR is meeting the needs of the present without compromising the needs of the future” [29]. This was a direct response to sustainable development as was discussed in the report. [7] argued that a look into the meaning and use of the term “sustainability” in the NGO sector is critical and will obviously advance theory and practice. In his reflections on sustainability and resilience, he argued that adopting the Brundtland definition might challenge the goals of NGOs and constitute an obstacle for positive social change that NGOs consistently pursue. The phrase in defining sustainability reporting had taken shape as discourses, for example, metaphors are used to ascribe meaning to both the NGOs and their social mission [7,15,59]. Sustainability is a boundary term [46,55] that is derived from ecology, economics, and politics, and as a result, has implied multiple meanings in the NGO sector [7].

While we argue for a definition that reflects the core mandate of NGOs embedded in their social mission, we posit that the current understanding of it appears to be limited in scope. Sustainability should be seen as a means to an end in NGOs and not an end itself. For instance, concerns have been raised that sustainability might lose its relevance if construed in that manner seen with the Brundtland report [7,91]. There is no guarantee about meeting the needs of the present in their entirety as the definition suggests and also meet the needs of the future generation that are somewhat unknown at present. In line with this, [92] highlighted that the current reporting practices in NGOs are not compatible with their nature as mission-driven organisations, hence do not meet stakeholder requirements. As highlighted earlier, we noted that the definition seems to be merely addressing present challenges to future generations’ ability to meet their needs, which again appears focused primarily on human interests [50,91]. This finding aligns with the findings of [7]. To a large extent, the definition takes a financial viewpoint [39,40,42]. For instance, in the study of the factors influencing SR in NGOs by [42], they found that access to donor funds has a significant influence on sustainability and it is a key driver for SR processes in NGOs.



features which underscore the very essence of the commission by the UN in 1987 (Brundtland Report) and which should inform the definition have not been well captured.

As such, we infer that to effectively define SR for NGOs, the definition should clearly demonstrate the following elements which contextualises the social mission of NGOs [13,94]:

- Accountability mechanism;
- Assessment and outcome;
- Governance and impact;
- Quality of life.

As NGOs pursue sustainability agendas, it is pertinent to align these efforts with their social mission which will be consistent with their values [94]. Since NGOs are motivated by a commitment to their social mission and transparency to diverse stakeholders [95], these elements will espouse their “sense of moral duty and reawaken their awareness of obligation” to the stakeholders [22]. This will simulate SR as a social construct that entrenches self-reliance. Sustainability is expected to reinforce equitable local and global distribution of resources, encourage and strengthen the structures and processes of development agents when conceptualised and acted upon this way. This will reduce the popularisation of SR as an incentive to the community, limit agency cost by entrenching responsibility accounting which stakeholder theory espouses [1,96]. It will ensure commitment to NGO social mission [13] and attention to the quality of life [50], thereby enhancing their legitimacy.

### 3.5. Relevant Themes on SR

#### 3.5.1. Reporting Practices

The distribution of the reviewed literature according to SR practices is narrow. Most of the literature identified SR either from the perspective of environment, or social or economic perspectives. A brief explanation of this concept from the NGO lens and a summary of what NGOs are reporting in line with the reviewed papers are presented below:

#### 3.5.2. Environmental Sustainability

Most of the articles addressed SR practices in regards to the environment only. This is not surprising because the concept of sustainability as a European term originated from forestry [17,97]. This aspect of sustainability mainly emphasises the preservation of biodiversity and the ecosystem as well as the protection of the planet from the worsening signs of climate change. The proponents of this aspect of SR assume sustainability principles are promoted as long as the environment of business operation or the larger environment in our community is protected from events capable of threatening life and development. For instance, environmental regulation arose from the need to protect human beings and public health from the dangers posed by the environment and to protect the environment from human impact [34]. As such, the reviewed articles reported issues on, material use, energy consumption, water use, biodiversity, effluent and waste, environmental compliance and grievance mechanism, transportation [42,44,92].

#### 3.5.3. Social Sustainability

The social aspect seems to be a direct response to corporate social responsibility (CSR). Although this provides a narrow view of social SR, it aligns with the understanding of the concept of sustainability as evidenced in the NGO literature. It explains the interdependent nature of business and society and asserts that in order to promote and fund sustainable development on an agenda driven by the society and the private sector, the mutual benefits of business and society have to either come from or be imposed on societies and their respective businesses [91]. They argue that sustainability will be able to put pressure on national and international corporations to adopt a better business model that is socially-oriented. The most reported issues were on the aspect of employment, labour/management relation, occupational health and safety, education and training, equal

opportunity, human rights, public policy, non-discrimination, stakeholder engagement, and social compliance [14,41,77].

### 3.5.4. Economic Sustainability

The economic aspect was part of [30] triple bottom line report [17]. All the reviewed articles that discussed economic sustainability were in terms of NGOs' ability to continue to self-fund their operation and or continue to generate profit. This is a complex phenomenon in NGOs because of their resource-dependent nature and non-profit making disposition.

Literature seems to be silent on the governance aspect of sustainability, the management of which drives reporting. In order to have a more meaningful discussion on the sustainability debate, the governance principles have to be entrenched and holistically assessed and evaluated [17]. Integration of the governance mechanism will more likely result in accountability, with better assessment outcomes projected towards improved quality of life. The reported issues were concerned with economic performance, indirect economic impact, ethical fundraising, resource allocation, and anti-corruption [7,41,59].

### 3.6. SR Drivers

The motivation to report on sustainability as identified in the literature is quite diverse, ranging from internal to external factors, and we have grouped them into these two categories for ease of analysis and understanding (Table 4). The external factors, which accounted for about 55% of the articles, include stakeholder pressure, desire to gain donor attraction, the need to minimise negative environmental impact (e.g., climate change footprint), collaboration/desire to promote sustainability efforts, media exposure (impression management), and financial crises. Others include societal/cultural pressure, level of funding/donor capacity, and so on.

**Table 4.** Most reported drivers.

<b>Drivers</b>	<b>References</b>	<b>No. of Article</b>
<b>External Drivers</b>		
Stakeholders' pressure	[10,17,19,22,38,39,57,59,88,91]	10
Donor attraction	[17,25,36,39,41,52,88]	7
Environmental contribution/impact	[17,58,59,74,88]	5
Legitimacy	[17,27,98,41]	4
Minimise negative environmental impact	[38,45,60]	3
Collaboration/foster change	[7,39]	2
Media exposure	[57,98]	2
<b>Internal Drivers</b>		
Reputation	[8,9,10,21,39,58,98]	7
Organisational growth /capacity	[7,9,22,38,79,59]	6
Value creation/innovation	[37,43,50]	3
Transparency	[1,9]	2
Accountability	[6,19]	2
Impression Management	[31,99]	2

\* The table only included drivers that were mentioned by at least two articles.

The most dominant drivers are stakeholder pressure and the desire to attract donors. This finding aligns with the position of [42,57] who assert that the level of reporting is significantly affected by the demands of the stakeholder group. For instance, external stakeholder groups such as the donors, government, competitors, and the community of beneficiaries exert or are expected to exert substantial influence on the management of NGOs on their reporting. It is also of note that some NGOs engage in SR not because of its benefits to their stakeholders but to be able to attract donors. Resource dependency explains that organisations establish relationship with others in order to obtain



the resources they may need to pursue their objectives. So the need for resources could dominate NGO relationships with donors [46,100] which has the capacity/potential to compromise their ability to disclose and account transparently. This to a large extent explains why the issue of voluntary reporting will continue to impact the sustainability performance of not only the NGOs but the public and private sectors [25].

The internal factors include reputation, organisational capacity, transparency, accountability, impression management, organisational size, desire to create value, management interest, performance, accounting for 45%. While this suggests that external factors constitute more of the drivers, further research involving the NGOs themselves is needed to ascertain which stakeholder group is driving SR reporting since literature suggests that the understanding of the subject itself is unclear. There is a need to know whether SR is driven by internal management principles or by external pressure, particularly from the donors whose resources are used to run the NGOs, and why.

The internal drivers are somewhat controllable while the external drivers are not. This explains why lack of regulation is heavily impacting reporting on SR by NGOs. External motivation such as law mandating all legally registered NGOs to produce SR will definitely improve and increase the reporting process and enhance NGO legitimacy. Since legitimacy theory explains that NGOs will achieve legitimacy when they balance the social values implied by their activities and the norms of acceptable behaviour in the society; this can be done through information disclosure.

It is unclear whether the identified factors will influence SR in a developing country, especially in Africa. Most local NGOs in Africa are owned by politicians and celebrities, such as ex-footballers, movie stars, and musicians, and in some cases for philanthropic purposes. Among these groups, the understanding of philanthropy and accountability is different and there is also a mismatch between the operational scope of these NGOs and the real intention for their existence. While most of the local NGOs are owned by politicians or their cronies [101] whose interest on behalf of the general public is questionable, others may not really understand the concept or mechanisms for pursuing sustainability and/or accountability. This implies that the population of the less privileged and the deprived will continue to suffer, and the targeted need will remain unaddressed, thereby reducing the quality of life, and fuelling underdevelopment and poverty all of which negates the NGOs' existence ab initio since they are primarily set up to fight these by improving the quality of life.

### 3.7. SR Barriers by NGOs

The most common barrier identified in the literature is the voluntary nature of SR, accounting for 43% of the identified barriers (Table 5). This is consistent with the findings of [25,59]. Implementation of SR and performance measurement systems provides an opportunity to align NGOs with their mission. However, a holistic implementation of SR, as well as other social performance measures, will not readily occur if it continues to be voluntary [72]. This also explains why the highest internal driver is the need to improve their reputation. If SR is driven by reputation, then NGOs will not be reporting to communicate accountability, assessment, outcome, and impact which enhances the quality of life and drives sustainable development. However, this might not be attainable without sustainable development of organisations and the attendant systems [87,96]. The lack of reporting is mostly because reporting on sustainability is not a legal requirement for the organisation, so only those who foresee any benefit from reporting on sustainability or those who feel compelled either by the donors or internal management will engage in SR. This smacks on the privileges of stakeholders (especially the beneficiary group) and could affect NGO performance since stakeholder theory shows that taking all constituent groups into account could lead NGOs to a higher level of performance. So, if NGOs report only when they feel the need, they have not taken all constituent groups into account since reporting is an integral part of accountability. The fact that NGOs are resource-dependent makes SR imperative, it would ensure that donors including prospective donors would see and appreciate their programmes and commitments. Other identified barriers include lack of regulation, bad government policies, lack of assurance, lack of basic knowledge on SR, lack of uniform indicators, lack of expertise for the report, culture, resource dependence, cost of reporting, etc.

**Table 5.** SR barriers.

#No.	Barriers of SR	References	No of Articles
1	Voluntary	[1,9,11,17,26,31,35,38,39,42,79,88,91]	13
2	Resources	[4,8,11,39,40,42,47]	7
3	Assurance	[9,22,37,41,58]	5
4	Government policies	[7,9,22]	3
5	Org. capacity/basic SR knowledge	[22,27,33]	3
6	National culture	[27,43,49]	3
7	Negative environmental impact	[10,36]	2
8	Lack of uniform indicators	[24,99]	2
9	Lack of stakeholder scrutiny	[17,79]	2
10	Time-consuming	[28,58]	2
11	Self-acclaimed accountability	[6,11]	2

Due to the voluntary nature of SR, organisations are not generally mandated by a regulatory authority to produce a report on their sustainability practices [27,102]. For this reason, third sector organisations such as the NGOs are expected to double their efforts in bringing the issues of sustainability practices into the limelight in order to enhance performance and overcome these barriers. This effort will also enhance their legitimacy since NGOs' good behaviour towards the environment and society promotes legitimacy.

### 3.8. Paths for the Future

Earlier sections presented different topics under which SR was discussed in NGO literature; some of these topic areas have been discussed in more detail while further research is required in some underrepresented areas in the literature to further enrich/exhaust the topic and inform scholars. The following section will focus on the main areas of research attention as identified in this research.

#### 3.8.1. Disclosure of Sustainability Information

At the beginning of this paper, we noted that [1] and [2] argued that NGOs lag far behind the private sectors in reporting and organising for sustainability. Our findings are consistent with [1,6] but our study also points out that NGOs do not explicitly separate internal motivation to report on sustainability from external motivation. Whom to account to and to what extent, are not clear in NGO literature. Our review confirms this observation. Most literature on sustainability has focused on the determinants of SR, while other studies focused on the quality of SR [15,44,103] which is key in assessing the true and fair view of NGOs' performance on sustainability. However, little or no

attention is paid to whether the report is biased towards those who prepared the report or the donors. Although [92] looked at it from the perspective of the stakeholders, they did not consider the donor's influence and quality of the report. If the report is prepared specifically to meet the needs of the donors, then the quality is in question resulting from bias, and the same applies if it is prepared to address internal governance goals. While SR is not exclusively about disclosing positive or negative incidences, research shows that voluntary reporting allows NGOs to report on positive gains [102] as a form of impression management here referred to as "sustainability washing" (a situation where NGOs claim to be compliant with SR principles but are not in reality). Although Global Reporting Initiative (GRI) guidelines state that the quality of SR and the materiality of its content depend largely on the balanced reflection of its positive and negative incidents [104], none of the literature reviewed investigated disclosure of negative incidents. In addition, since the review shows that most literature on SR is dominated in Europe and America, research into SR adoption in developing countries especially in Africa needs to be explored. This is important and urgent in advancing efforts towards sustainable societies and in achieving the SDGs

### 3.8.2. Potentials of SR for Organisational Learning

Just as in private organisations, the influence of SR for organisational learning and change is not yet fully explored in NGO literature. As a sequel to the analysis, we propose that NGOs should take an experiential-oriented approach to SR where the lesson of sustainability is reflected in the organisational behaviour of different NGOs. Attention of NGOs should not only be on what to do to facilitate SR but on how NGOs can change their operations in order to foster SR and integrate the lessons thereof into their internal governance mechanism. For instance, it is surprising to note that the literature did not mention the need for improved organisational performance as part of internal motivation to report on sustainability. It is important to know how NGOs themselves are applying sustainability principles in their operation which includes issues regarding energy consumption, waste disposal, recycling and general circular economic issues. This finding is similar to the finding of [52] in the study of SR in higher education. The level of changes that could be facilitated through SR and/or the potential of SR to facilitate change in NGOs should be explored. This cannot be done simply by studying published reports by NGOs but through an in-depth, exploratory case study research and/or a survey design on the topic. Only a few case studies are available within the NGO literature and the very few are often critiqued for making conclusions that are not based on sufficient evidence [17]. Therefore, a detailed description of the experiences of NGOs with SR through a sound theoretical framework needs to be explored in more detail.

### 3.8.3. Stakeholder Engagement Process and its Influence on SR

The influence of certain stakeholder groups involved in SR is also underreported in NGO research. Future research could examine stakeholder engagement processes in NGOs with a view to enhancing accountability and effectiveness with which aid services are delivered; with emphasis on downward accountability especially in developing countries. Literature has identified internal and external stakeholder groups in SR. However, it is not clear which internal or external stakeholder groups are involved in SR as well as their role in SR [105]. Literature states that SR gained attention as a result of efforts to satisfy stakeholder demands [4,98], and this study has made similar findings.

The influence of these stakeholder groups can be further studied and if positive, they can be supported in order to foster the internalisation of SR benefits among NGOs. Research could possibly explore the adoption of SR based on expectations of different stakeholder groups and their influence, so the question will concern efforts to integrate the stakeholders into the mainstream of SR depending on what their influence is and bearing in mind that different NGOs pursue different objectives. In the study of [92] and that of [41], it was shown that SR does not meet stakeholder requirements.

### 3.8.4. Drawback to SR

As stated earlier, one of the major challenges of SR is the voluntary nature of SR reporting. Future research might focus on how to overcome this especially in developing economies where reporting infrastructure and regulatory frameworks are poor or non-existent. Literature also

identified factors such as cultural differences, issues of assurance on the report, climate change, bad government policies, resource dependence, etc. as part of the barriers. Although these factors might result in a general lack of incentive to report on sustainability, it is worth exploring further how these factors actually constitute a barrier and/or their impact on the quality of the SR reports. Subsequent studies could also possibly suggest solutions to the barriers to document or recommend this to the NGOs for learning and change [27,55]. Furthermore, it is not clear what impact the absence of these factors will have on the pursuit of sustainable development goals. Therefore, future research could explore the role of these factors towards ensuring a better quality of life since the driver of SR is predominantly shown to be pressure from stakeholders and desire to increase reputation. There is no denying that the impact of climate change on the environment is huge [106], and this threatens continued human existence on earth. Future research might explore the readiness of NGOs towards climate change adaptation. It could as well explore the role of NGOs towards minimising the impact of climate change and possibly the effect of their impact on the human environment in order to improve the overall quality of life as conceived through their mission. Perhaps, it could explore the impact of the current COVID-19 pandemic on the operations and management of NGOs. This is because more is expected from them since they are reputed for advancing positive corporate behaviour as well as acting as a watchdog for other organisations [17].

### 3.8.5. Uniform Indicators

One of the barriers to SR discussed earlier in this paper is the lack of a uniform reporting index. The GRI provides a guideline for reporting on sustainability; however, the applicability and otherwise suitability of these guidelines in every culture and environment is questionable. Due to the diversity of NGO operations coupled with the environmental differences and other dynamics in NGO operations, future research could explore ways in which the reporting index could evolve through a local framework based on the engagement of the different stakeholders that could be culturally or environmentally specific. This will ultimately ensure a better outcome for sustainability performance and increase participation through a change in the NGOs' process that not only facilitates SR but fosters sustainable development integration into their internal operations.

## 4. Conclusions

NGOs make invaluable social, economic, environmental, and developmental interventions in a society in order to address issues resulting from globalisation, market failures, poor regulation, and bad governance. However, recently attention has been focused on the negative consequences of NGOs' actions and perceived problems in their governance structure and accountability practices especially in relation to their SR practices. This paper provides a systematic review of the extant literature on SR for a decade from 2010 to 2020. The review succinctly discusses the concept from the NGOs' point of view in order to provide a platform for a more in-depth discussion in the hitherto neglected area, as well as to redirect the attention of researchers and to finally provide guidance on where the future lies ahead in SR research in NGOs. We note that the adoption and understanding of SR in NGO literature are inconsistent and relatively unclear. This study tries to shift attention from the Brundtland Report of 1987 that defined sustainability as "meeting the needs of the present without compromising the ability of future generations from meeting their own needs". Incorporating NGO mission and vision in the definition is a major contribution of this paper, aside from opening a new horizon for future research involving several perspectives on SR in the light of NGOs. As noted by [7], the understanding of the term "sustainability" when applied to the NGOs with respect to the Brundtland definition creates tension for the sector and hinders their objective for positive change.

The literature definition above is silent on 'assessment processes', 'outcomes', and 'quality of life' as it pertains to human beings, animals, and plants [50], which is the bedrock of the WCED. We argue that, if sustainability is conceptualised in this way, it may encourage practitioners to jettison the structure, histories, and processes that have led to, and continually reinforced, inequality in global and local distribution of resources [7,50,93]. The term 'sustainability' not only bequeaths its meaning

but its assessment, impact, and governance mechanism communicated through the outcome. The misconception posed by literature tends to pitch NGOs' reporting merely towards achieving legitimacy. For example, defining sustainability on the basis of TBL which is anchored on people, planet and profit appear to be inherently faulty because of NGOs' non-inclination to profit. As stated earlier, this definition is unbalanced and parochial in addressing the needs that it is meant to serve. Reporting to attract donations or because of pressure from stakeholders only points to the resource dependency nature of NGOs. In addition, [15] observed that effective collaboration is key in the pursuit of sustainable development goals and accountability because it equips NGOs with the power and influence needed to achieve these goals in society. This is also in line with the submission of [59] in his study of partnership between corporations and NGOs through sustainability

The definition of SR should be an embodiment of the mission and vision of NGOs, a reflection of impact, and a demonstration of the outcome, but this does not seem to be the case as seen in the discussion above. According to [14,107], SR and its indicators should be clearly defined, easy to interpret, and sensitive to the changes it is meant to address through a commitment to its mission [94,95]. It should be easy to assess over time and be practical [88,107]. To address the weaknesses vis-a-vis inconsistencies in the definition and reporting practices found in literature, it is suggested that SR be defined to reflect core issues that the Brundtland Report intended to address instead [50,88]. Resulting from the analysis of the definitions, these issues, otherwise known as the aim of the WCED, were missing or not succinctly encapsulated. The main features which underscore the very essence of the commission by the UN in 1987 (Brundtland Report) and which should inform the definition have not been well captured in literature.

The elements which include accountability mechanism, assessment and outcome, governance and impact, as well as the quality of life respond to call by [7,15,48] to reposition the understanding of sustainability in NGO to ensure it responds to global concerns, increase partnership and mutual responsibility that supports accountability, assessment, and impact. We argue that this will deepen the concept that links sustainability to quality of life through sustainable development practices. This makes NGOs different from private companies that tailor their SR based on investors whose interest is profit maximation that subsequently compels them to use different elements to measure and determine sustainability activities [108]. This is mainly because the narrative of sustainability portrayed by companies always differs from stakeholders' interest in the company [109].

Our findings extend the work of [109] as well as [7] who notes that organisations will not be able to wholly "address the fundamental issues of sustainability" if it is not contextualised; especially when they "act alone", "voluntarily", or "based on economic motives". The complexities or misinterpretations in the definition may not be unconnected to the different categorisations of NGOs. These are NGO orientation, level of operation, sectoral focus, and evaluative attributes which are capable of influencing NGOs' understanding of sustainability practice. [7] noted that the way SR is defined in NGO is associated with the neoliberal projects and capable of neglecting the values of the NGO sectors as well as the larger civil society. It must be emphasised that sustainability is not an alternative to sustainable development but a means toward sustainable development. As such, it is not an end itself but a means to an end as highlighted earlier. It complements efforts toward the goals of sustainable development and which the Brundtland Report seeks to achieve. Hence, sustainability is "forward-looking and aims to secure resources for the future generation" [110] which adds to the quality of life. This article makes a contribution to theory and practice by introducing new elements that are expected to guide the definition of SR in NGOs that supports accountability and proper functioning of a circular economy and promotes sustainable development.

Findings show that the most dominant drivers of SR are stakeholder pressure and the desire to attract donors. This is consistent with the findings of [2,99] who assert that the level of reporting is significantly affected by the demands of the stakeholder group. [41] noted that NGOs continuously advance means to attract donors. NGOs' need for resources makes them susceptible to the influence of more powerful actors. For instance, their resource needs pave the way for its reporting to be influenced, which subsequently erodes it of some influence/independence in line with the resource dependency theory [55,100,111]. Our findings reveal that external stakeholder groups such as the donors, government, competitors, and the community of beneficiaries exert substantial influence on the management of NGOs on their reporting. However, we note that the most common barrier

identified in the literature is the voluntary nature of SR, accounting for 43% of the identified barriers (Table 3). This is consistent with the findings of [25]. We argue that a holistic implementation of SR, as well as other social performance measures, will not readily occur if it continues to be voluntary [7,25].

Therefore, we define SR as a process that accounts for the impact of the activities/project(s) of NGOs on the environment, society, or economy and that demonstrates governance and accountability mechanisms, aimed at ensuring continuity at the end of the initial funding period and geared towards improving the overall quality of life. When defined this way, SR addresses issues of accountability and positions organisations to better assess their environmental, social, economic, governance, and developmental practices in order to drive organisations' strategies and values to a greater level of performance through their impact on society. It should be seen as a systematic operation scorecard that takes a balanced approach to social, environmental, economic, governance, and developmentally motivated behaviours of organisations towards improving the overall quality of life. It is the art of measuring, disclosing, and being accountable to internal and external stakeholders for organisational performance towards the goal of sustainable development [112]. Sustainability as a buzzword was initially conceived in response to stakeholder demands [4,98]; the onus is on developing a definition that espouses stakeholders' interest and centres on improving the quality of lives in general. Literature shows that SR should ideally have a holistic approach in order to make real progress [15,33], further, an element of communication and assessment has become an important part of organisations' contribution to sustainability [15,107].

Other than providing a platform for entrenching accountability and transparency as well as setting an example for others to follow, SR by NGOs can result in several benefits for both the NGOs and the society at large [25,101]. SR has the capacity to highlight hidden organisational values that might not be recognised through traditional reporting [17]. For instance, according to [17], an NGO that is dedicated to fighting human rights abuses and contribute to the advancement of democracy in a developing country is contributing to the quality of life and living standards in ways that traditional reporting may not be able to show. The protest in Liberia, Hong Kong, and more recently Nigeria, all calling for good governance and democratic government, is evidence that more can be done for the betterment of society. NGOs that harness the opportunities in highlighting their positive contributions in society and both account and report on such impacts in their operation, will enhance their own goodwill and ultimately improve their public perception, which in turn, could potentially increase their donor base [88,113].

Another important aspect of our findings is that different NGOs report on sustainability based on their activities rather than using a streamlined reporting system that supports uniformity and coherency. This could partly be due to a misunderstanding of the concept and lack of a legal framework for reporting on sustainability. For instance, our findings suggest that NGOs that were involved in environmental and civil campaigns [4,10,17] showed a better understanding of the SR reporting concept and were more influenced to publish SR. This review also shows that most development NGOs [37,50,88] define sustainability in line with the Brundtland Report. The nexus between for-profit SR and non-profit SR is that both are aimed at achieving sustainable development and are guided by GRI; this to an extent could explain the similarities in their reporting drivers and barriers. Although the GRI sector-specific guideline for non-profit reporting highlighted reporting goals which helped in the framing of the reporting elements above, it is silent on the definition specific to NGOs [14,114]. With respect to the significant erosion of trust in NGOs ranging from poor accountability to accusation of mission drift, the research paves the way for in-depth research that could be supplemented with empirical evidence on whether the disclosure of sustainability information is influenced by the self-interest of donors or by internal governance principles of NGOs. On the quest to ensure that accountability is not provided only to donors but to other stakeholders which would pave the way for a more robust dialogue on life-saving mechanisms of NGOs, research could explore what stakeholder group this accountability should be given to, the role of these stakeholders, and the influence they have on the sustainability outcome. While there is entirely a lack of research in certain areas such as culture and its influence on reporting criteria or other disputed managerial attitude/influence, SR is still seen as a concept that builds on accountability and transparency rather than a process of accountability and transparency itself. This is not surprising because SR has contested analytical importance and application, though with a strong positive

resonance and outcome as noted by [7,48]. However, this outcome is difficult to evaluate, giving rise to a shift from a content analysis of published reports to a more exploratory approach through interviews and surveys. This suggests that there are abundant opportunities to tap into research in order to have a more informed and meaningful contribution to SR discussion.

### Limitations of the Research

To reduce subjectivity and ensure coherence and reproducibility, we structurally and systematically adhered to the processes enumerated above. To achieve this, we minimised the possibility of prejudice in the entire process [115]; however, as is common with research of this nature, certain limitations are inherent, especially in the form of scope. For instance, the journals selected were only peer-reviewed journals; this is a limitation as books, conference papers, reports, comments, etc. of relevance to the topic were avoided. Though this affected the number of journal articles considered, peer-reviewed journals are generally known to be of high quality and devoid of bias; the blind review process enhances their credibility and acceptability as well. Another restriction was to review articles written in English only. While the reason for this is germane, articles of high quality and impact on the topic may have been avoided; again, this impacted on the volume and the diversity of articles consulted. However, the number of articles written in English far outweighs the number of articles written in other languages put together, so this will presumably have no impact on the quality of our work. The review was restricted to articles published within (2010–2020), and this is yet another limitation as we acknowledge that good articles relevant to the topic, published prior to 2010 and after 2020 may have been avoided in the process. Despite this, issues of sustainability have remained in the limelight within this period [74,99] and the volume of academic literature on the subject confirms this; based on this, we believe it would have very little or no effect on the overall quality of this paper. The use of key search terms, however broad, is another form of limitation. Another grey area was the exclusion of the Google Scholar database in our search. While this houses a large collection of publications in diverse fields of study, it heavily contains online repositories, publications by professional bodies as well as websites of all sorts and authors' names and other information peculiar to authors [116]; as a result, this database was excluded [52] in order to eschew bias of any kind.

To guarantee that the research is reproducible and reliable, we ensured that two to three of the researchers went through a particular process (e.g., decision on the articles to be included and the analysis procedure) in order to ensure the same result if repeated and to achieve objectivity in our findings. The use of extensive keywords was to ensure a holistic search and increase generalisation of our findings; however, we do not entirely submit that our findings can be generalised beyond the reviewed articles [2,53,54].

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### 3.3 Factors that Influence SR Adoption

SR is a global phenomenon that dates back to the 1960s in Europe and around the 1970s in America. SR evolved as organisations started to think beyond profit-making and began to recognise their commitment to society by providing financial and non-financial performance information about economic, social and environmental concerns. The idea of SR in the USA is associated with the first ‘Earth Day’ held on 22 April 1970 (Nwobu 2017). Subsequently, SR gained momentum with the Brundtland Report of 1987,<sup>18</sup> ‘Our common Future’, by the United Nations (UN) on sustainable development, promoting corporate sustainability.

Following this, the drive for corporate sustainability led to the collaboration between Brazil, Denmark, France and South Africa in support of the UN conference on sustainable development (Rio+20) as noted by Nwobu (2017). This gained the support of the Global Reporting Initiative<sup>19</sup> (GRI) and United Nations Environment Programme (UNEP) which constitute the most recognised bodies championing SR (Adam & Larrinaga 2007). Furthermore, the Corporate Sustainability Reporting Coalition (CSRC), made up of professionals and NGOs, proposed corporate SR in September 2011 to advance sustainable development agenda which further bolstered the need for SR.

Although this is a voluntary exercise in most parts of the world today, some countries such as Germany, Denmark, Belgium, Holland and Finland in Europe have legislation that drives this process. In addition, South Africa is the only country in the Africa sub-region where SR is legally required (Wachira, Berndt & Romero 2020). The King III report requires organisations to report on sustainability. Moreover, most NGOs in developing countries champion this cause in an effort to achieve sustainable development agendas.

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<sup>18</sup> The Brundtland report of 1987 defined sustainability report as a report that meets the needs of the present without compromising the needs of the future.

<sup>19</sup> The GRI has been developing guidelines and framework as well as indicators for SR.



As noted earlier, when the economic, social, and environmental awareness of the society grew in Nigeria, the need for NGOs increased to a point where the impact of the traditional types of NGOs began to wane and society and as government changes, the stakeholder needs also change. As such, new ways of reaching people evolved even as their problems grew in number and complication. In the early 2000s, more international NGOs had entered Nigeria (CAC 2020). These NGOs are known to be better at reaching people at the grassroots, innovative, and participatory in their approach which could result in sustainability (Crespy & Miller 2011; Fifka et al. 2016; Hahn & Kuhnen 2013; O’Dwyer & Boomsma 2015). These changes gave rise to the present classification of NGOs as promoting welfare and advocacy (Unerman & O’Dwyer 2006).

As Nwobu (2017) noted, the Nigerian experience with SR is still at its early stage and evolving with the increasing awareness of economic, social and environmental reporting. While the financial institutions pursue these goals as well as their compliance<sup>20</sup>, NGOs are the drivers and champions of economic, governance, social, ethical and environmental (EGSEE) performance. In this sense, NGOs pursue sustainable development by championing adherence to sustainable practices. However, NGOs suffered a huge setback in service provision primarily due to the impact of the COVID-19 pandemic.

### **3.3.1 The Concept of Sustainability Reporting**

The buzzword ‘sustainability’ stems from the management of forestry in the eighteenth century, mainly as a European ideology (Fifka et al. 2016, p.1097). Sustainability, corporate governance, or more contextually, corporate social responsibility (CSR) share some similarities and differences which are often neglected in literature (Hahn & Kuhnen 2013). CSR, on the other hand, evolved in the middle of the twentieth century (Fifka et al. 2016) as a

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<sup>20</sup> Central Bank of Nigeria sent a circular in Septer 2012 recommending that financial institutions include sustainability reports as part of their annual report.

response to corporate governance mechanisms. Sustainability has a broad environmental focus because of its origin in forestry (Fifka et al. 2016; Starik & Rands 1995).

SR is a mechanism designed to respond to sustainable development goals, aimed at demonstrating accountability, assessment and outcome, governance and impact, as well as improving the overall quality of life oriented towards the environment, society, and the economy (Asogwa et al. 2021). More succinctly, SR is defined in NGO literature to mean a process that accounts for the impact of the activities of NGOs on the environment, society, or economy and that demonstrates governance and accountability mechanisms, aimed at ensuring continuity at the end of the initial funding period and geared towards improving the overall quality of life (Adam & Larrinaga 2019; Asogwa et al. 2021). In line with Farooq and de Villier (2019), SR is an accounting technology that assists organisations in embedding and routinising sustainability within themselves. SR involves a voluntary disclosure of information on economic, social and environmental issues (GRI 2015; Sukhari & de Villiers 2019). A predominant issue in NGOs most recently has been the issue of ‘rendering account’ including the need to show more transparency in NGOs’ economic, social, environmental, and developmental performance (Crespy & Miller 2011; Manetti & Toccafondi 2014; O’Dwyer & Boomsma 2015; Unerman & O’Dwyer 2010). This trend is further exacerbated by publicised scandals, mission drift, information and power asymmetry as well as the passage of several new management reforms (Conway et al. 2015; Schmitz et al. 2012) by stakeholders.

### **3.3.2 Sustainability Accounting**

Sustainability accounting involves the process of providing information about the performance of an organisation in its social, environmental, economic, and developmental interactions with the community (Klemes 2015; O’Dwyer & Unerman 2020). This includes

an account of involvement and impact and suggests a commitment to the community by ensuring good health and safety, training, capacity building, and education as well as social, economic and environmental sustainability, and general development. A sustainability report itself is a published statement by an organisation about the economic, social, environmental, and developmental impacts of its daily activity (Traxler, Greiling & Hebesberger 2018). It offers organisations the opportunity to communicate their values, governance, and impact, and showcase their strategies and commitments towards a sustainable global economy (GRI 2017; GRI 2021; Mi & Coffman 2019). This is further demonstrated in the evolution of SR and its influence in fostering organisational change (Adam & Larrinaga 2019; Lai & Stacchezzini 2021). Understanding the factors that motivate organisations to adopt SR is key to exploring the adoption of SR in developing countries because of the role it plays in shaping the organisational practices of organisations (Lai & Stacchezzini 2021; Welbeck 2017). The practice of SR entails a sustained shared concern for the people, environment, and society while maintaining a level of economic benefits. It offers an organisation the opportunity to let the stakeholders know its actions, and efforts towards a sustainable development agenda as well as its efforts towards energy generation and consumption (Wang et al. 2019)

In the recent past, NGOs have been known to be actively involved in lobbying for an improved social and environmental accountability of ‘for-profit organisations’ (Traxler, Greiling & Hebesberger 2018); however, the question is how far the watchdogs have kept up with the demand for accountability. NGOs themselves have been confronted with a demand for their own sustainability performance in their reporting (Asogwa et al. 2021; Crespy & Miller 2011). The practice of SR creates value by increasing reputation, building a systemic way of accountability to the stakeholders they serve, and integrating them into the mainstream activities of the organisation through the institutionalisation of an appropriate reporting practice (Farooq & de Villiers 2019; Tilt et al. 2020).

The reports of NGOs concerning sustainability accounting seem to be bad (Traxler, Greiling & Hebesberger 2018) and also appear to be one of the key failures of philanthropic organisations. There is evidence of inadequate transparency on the organisational level of NGOs; for example, the analysis of NGOs' annual reports shows signs of unbalanced and weak accountability practices (Conway, O'Keefe & Hrasky 2015; Dhanani & Connolly 2015; Tremblay-Boire & Prakash 2014). This is principally because the reports are mainly focused on addressing the needs of powerful donors that can be influenced by media attention which could be misleading sometimes, or perhaps, aligned with impression management (sustainability washing) rather than providing an overall picture of performance that is not biased towards the funders (Traxler, Greiling & Hebesberger 2018).

### **3.4 Stakeholder Engagement and Accountability Processes in NGOs**

NGOs are largely grouped into welfare and advocacy NGOs (Unerman & O'Dwyer 2006). The welfare NGOs are primarily concerned with the rendering of welfare services, mostly health-related, to the 'disadvantaged' groups in society such as the poor, the deprived, the excluded members of the society. Meanwhile, advocacy NGOs are focused on campaigns (Dewi, Manochin & Belal 2019a) for the advancement of human rights, gender equality, racial/tribal tolerance, environmental/climate protection, etc. However, some NGOs engage in both welfare services and advocacy services (Dewi, Manochin & Belal 2019a) and those in our study fall into this category. These NGOs are often operating in developing countries where such services are most needed.

Greenwood (2007) defined stakeholder engagement as practices that the organisation undertakes that involve stakeholders. For NGOs, these processes are not only part of accounting but strengthen accountability practices (Dewi, Manochin & Belal 2019b; Kingston et al. 2020) to the demand side stakeholders (DSS) against the supply side

stakeholders (SSS) (as referred to by the respondents). The scope of NGO operation has dramatically changed since NGOs became prominent actors in fostering development (Fifka et al. 2016; Jones & Mucha 2014). NGOs have tremendously grown in number since the end of the Cold War in late 1991; they are more operational, involving, and multidimensional, and receive a larger share of foreign aid and other forms of developmental support than ever before (AbouAssi 2013). NGOs have proven to be a very important part of the society, promoting and delivering programs that ensure social justice, empowerment, rural transformation, provision of care to the disadvantaged and the marginalised members of the society, and many others centred on development (Fifka et al. 2016). NGOs are themselves driven by value creation, the provision of societal good (Jones & Mucha 2014), and are involved in a variety of other activities such as advocacy (Fifka et al. 2016; O'Dwyer, Unerman & Adams 2007; O'Dwyer, Unerman & Bradley 2005; Unerman & O'Dwyer 2010). Their work is centred on a range of issues, such as environmental protection, human rights, health, and education as well as humanitarian assistance, and general developmental goals that involve diverse forms of organisations and stakeholders.

From the above discussions, it is apparent that NGO stakeholders are multifaceted and require strategic management. Strategic management involves not just the inclusion of the owners or funders of NGOs but the consideration of their relevant stakeholders (Freeman et al. 2010). To accomplish this, there is a need to plan how to engage stakeholders, and maintain and improve the relationship with the identified stakeholder groups (Bolis, Morioka & Sznalwar 2014; Joensuu, Koskela & Onkila 2015). Rather than building a relationship with DSS, NGOs simply manage them based on what they think is best (Penz & Polska 2018). Part of the roles of NGOs includes identifying appropriate stakeholders and providing them with the crucial information they need as well as developing a lasting relationship with them through mutual engagement to ensure sustainability (Fryzel 2011). However, how this

engagement is managed can also affect the relationship and the success of the organisation (Penz & Polsa 2018), further giving rise to the need to explore the processes of this engagement as well as its attendant outcome.

The process of stakeholder relationship can be classified into two approaches. The first is an instrumental approach where stakeholder relationship is triggered by external pressures, and the second is a normative approach where stakeholders are seen as sustainability partners (Kumar, Rahman & Kazmi 2016). Previous literature indicates that the sustainability of an organisation depends largely on its relationship with the stakeholders. Generally, a decision to engage with stakeholders is seen as ideological, and the process in which they are engaged in the dialogue with stakeholders is an operational issue and is expected to evolve the goals of the relationship (Penz & Polsa 2018). Further, Jabbour et al. (2015) found that entrenching a collaborative relationship based on mutual trust with DSS was very crucial and important to sustainability.

However, the literature is not clear as to why it is important, nor able to identify the particular outcome that made it crucial (see e.g., Dewi, Manochin & Belal 2019a). Regardless of the high amount of rhetoric surrounding stakeholder engagement in the literature, it is hard to find a strong argument as to why balanced stakeholder engagement matters for NGOs, especially for those with no economic impact on NGOs. However, the mission of NGOs is more social than economic with the aim of improving humanity; therefore, engagement should be based on the recognition of the worth of the people. Because of their poor financial value, it is also difficult to find a strong argument promoting the interest of the less economically powerful stakeholders among practitioners (Berman et al. 1999; Unerman & O'Dwyer 2010). Literature on stakeholder engagement is mostly concerned with finding ways to build accountability and transparency to external stakeholders in order to address the social interest of those with no economic impact (GRI 2012; Unerman & O'Dwyer 2010)

### **3.4.1 Building Stakeholder Accountability**

Responsibility begets accountability and accountability defines the mechanism by which relationships between the sets of stakeholders are built among NGOs. According to Unerman and O'Dwyer (2006), NGOs are always faced with ever-increasing demands from their multi-dimensional stakeholders coming from both DSS and SSS (Edwards & Hulme 1996). It is hypothesised that displaying responsibility towards the DSS will enhance the objectives of NGOs (Baur & Schmitz 2012; Cordery, Belal & Thomson 2019) which will ultimately advance the sustainability agenda. Literature suggests that accountability is interpreted as a procedure with a formal administrative practice (Walker 2016). This opinion sees accountability only from the legitimising perspective where activities of organisations are reported historically (Baur & Schmitz 2012; Schweiker 1993; Unerman & O'Dwyer 2010). This is done against both a formal and informal requirement in the form of a moral order of social practice concerning rights and obligations (O'Leary 2017). As more of the discussions on NGO accountability focus on the SSS, this perhaps gave credence to the notion that NGOs give donors too much attention compared to the DSS that constitute the beneficiaries impacted by their operation (Kilby 2006).

The complexity surrounding the applicability of accountability, including by whom and to whom accountability should be given, requires further studies (Dewi et al. 2019a). This complexity is further worsened by the pressure on NGOs to live according to the expectations of others. Some research shows that downward accountability (accountability to the DSS) often is undertaken to achieve legitimacy (Goddard & Assad 2006). However, Guthrie and Parker's (1989) study of social disclosure in the Australian mining sector found that desire for legitimacy was not the main reason for reporting in that case. Boomsma and O'Dwyer (2014) argued against accountability to the DSS because it has the capacity to transfer power to the recipients. We acknowledge that upward accountability responds to the strength of

fundings and sometimes the government; however, downward accountability is linked back to the mission and purpose of aid *ab initio*. Since the aid is for the people and not the people for the aid, the question must be asked whether NGOs are actually achieving what they claim in their mission statements with upward accountability. Following this, we argue that service recipients (such as DSS) should be given the opportunity (at all times) to identify needs or issues rather than being handed down a solution to a perceived problem. This way, NGOs will not only be achieving sustainability in the long run but will be meeting their goals as captured in their mission statements. Ebrahim (2016) claims that accountability to the DSS can be achieved through participatory engagement. Although NGOs are known to play significant roles in developing countries in furthering global interest, questions about their accountability still abound among scholars (Baur & Schmits 2012).

The overarching interest in stakeholder engagement (chapter 6) is downward accountability towards the DSS from the perspective of NGO managers. This is due to the recognition of their importance towards the achievement of sustainability in addition to the attention it has gathered among NGO practitioners, researchers, and policymakers alike (Dewi et al. 2019a) in recent years. Moreover, only a few NGOs have proven commitment to DSS accountability by ensuring effective input from them (Bebbington 2005), even with the publicised dedication to improving the plights of the disadvantaged. Nevertheless, there are also some studies conducted on how and why DSS accountability should be given by NGOs (Dewi et al., 2019a and 2019b). One of such studies is focused on Uganda NGOs and it investigates how accountability is discharged by local NGOs to the communities they serve (Awio, Northcott & Lawrence 2011). The finding shows that equal and effective accountability to both the supply-side (donors) and the demand-side through adequate engagement will meet the demands of the beneficiaries. Another study by Denedo, Thomson and Yenokura (2017) explored the reason why advocacy NGOs use counter accounting in their crusade against oil



companies operating in the Niger Delta region of Nigeria. Their finding reveals that poor stakeholder engagement, coupled with the vulnerability of the communities, and unbalanced power relations led to this. Drawing from these works, I argue that NGOs tend to undermine the effort to be more accountable to the DSS because they are unclear as to the outcome or the effect of a participatory engagement with them. Moreover, for NGOs to achieve sustainability agendas, this engagement requires effective communication to achieve the desired result. Secondly, it is contended that the role of stakeholders toward sustainability and the impact of balanced information sharing with the DSS is not yet internalised within the NGOs, as we may learn later in this study.

### **3.5 Potentials of SR for Organisational Learning and Change**

In line with Adams and McNicholas (2007), SR could result in change through moderation resulting from media pressure, stakeholder pressure, political or other social, economic and environmental factors. For instance, an expected, perceived or intended lesson and/or change resulting from the cost-benefit analysis of SR could enhance embedment and routinisation of SR in NGOs. SR and its attendant visibility enhance the embedment of sustainability values and performance in corporate organisations which result in change (Adam & Larrinaga 2007; Adams & McNicholas 2007). Since changing individual behaviour in isolation will not lead to dynamic change because of pressure to conform (Lewin 1947), efforts to promote change are expected to target a group in the form of the norm, roles and processes (Adams & McNicholas 2007). SR has the potential to catalyze learning and change in an organisation. SR best practices will evolve sustainable objectives, impact, adequate stakeholder engagement, and performance as well as assessment outcome (Asogwa et al. 2021). Regardless of the potentials of SR to lead to organisational learning and change, there is no evidence of this in NGOs (Asogwa et al. 2021; O'Dwyer 2002).

Previous literature identifies some measures for organisational change with respect to SR.

This is presented in table 3.1 below.

Table 3.1 Measures of Organisational Change

Measures	Domingues et al. (2017)	Lozano et al (2016)	Pérez-López et al (2015)	Manetti & Toccafondi (2014)	Adams & McNicholas (2007)
SR has not facilitated any change in the NGO	x	x			
SR has facilitated minor changes in some parts of the NGO	x	x	x		
SR has facilitated major changes in some parts of the NGO	x	x		x	
SR has facilitated minor changes in the NGO as whole	x	x	x		
SR has facilitated major changes in the NGO as a whole	x	x			x
NGO impact on the society	x	x		x	
Level of SR influence --major/minor/none	x	x			x

Organisations may require a change in certain aspects of their operations such as alignment of values, vision, policies, philosophies, employee-related issues and management practices and systems. This change is often intended to shift the organisation or its operation from a particular state of affairs (current state) to another state of affairs perceived to be more desirable (Ragsdell 2000). According to European Commission (1998), change represents a move towards an opportunity that is anticipated, prepared for, and managed. When an organisation refuses to respond to new opportunities, processes or techniques, it can result in an economic loss (Adams & McNicholas 2007; Adams and Larrinaga 2019). In this sense, change can be said to be driven by economic benefit (Cannon 1994) and/or a perception of it, while failing to embrace the culture of learning and change could result in some form of externalities or operational challenges.

In line with Adams and McNicholas (2007), a failed organisational change project will result in absence of sustainability performance, and poor communication between SR managers and other stakeholders (both internal and external). Burritt and Schaltegger (2010) stated that SR is an important tool that helps organisations take sustainable decisions using two approaches, namely: (i) the ‘outside-in’ approach – which is determined by reporting and relationship with stakeholders and (ii) the ‘inside-out’ approach – which is determined by management/internal change processes and approach to innovation or strategies. However, this perspective was modified by Lozano, Nummert and Ceulemans (2016) to ‘only external’, ‘mainly external’, ‘both internal and external’, ‘mainly internal’ and ‘only internal’.

Organisations adopt SR mainly because of their grassroots orientation and to help them in the following ways: assess the state of organisations’ progress towards sustainability, assess sustainability performance, communicate sustainability dimensions to stakeholders, facilitate transparency and external auditing, foster change, enhance sustainability efforts, and become sustainability leaders (Domingues et al. 2017; GRI 2011).

### **3.5.1 NGOs and Grassroots Orientation**

Grassroots links and closeness to beneficiaries/stakeholders are seen to be a source of comparative advantage in offering effective, targeted aid that ensures that programs are designed in a bottom-up manner that reflects local context, societal needs and realities and is devoid of a political and commercial whim (Koch et al. 2009). Early proponents argued that NGOs are likely to forget their grassroots origin which forms the basis for their strength and perceived legitimacy (Koch et al. 2009). This situation has remained critical given the imperatives of organisational survival and growth in an aid architecture heavily dominated by reliance on donor funds. Although a close relationship between NGOs and their beneficiaries is a fundamental source of their legitimacy and facilitates transformative outcomes, it appears

this is generally set aside by NGOs in pursuit of operational efficiency and policy influence and in response to donor needs (Goddard 2020). Contrary to a general view, NGOs experience a lot of challenges in a bid to tailor programmes to local needs (Banks, Hulme & Edwards 2015). For instance, in Malawi, donor prioritisation of ‘HIV/AIDS need’ led to a decline in the provision of other services which led to the frustration of many NGOs in the country (Morfit 2011). In Lebanon, AbouAssi (2013) explored how environmental NGOs shifted their programme focus to adapt to changing donor priorities. Likewise in Tanzania, strategic shifts among national conservation NGOs in accordance with priorities of international development agencies was observed by Levine (2002). Another notable illustration of how the quest to meet donor requirements could alienate NGOs from prioritising the grassroots is the different priorities of donors and the Zapatista movement in Mexico. It was observed that as the movement waxed stronger, it required greater participation in programme design and oversight roles, including a shift in priority away from gender to economic development (Andrews 2014). NGOs that were unable to meet this demand were forced to drop out of the support function as a result of pressures from donors in order to sustain programmes in line with their set priorities (Andrews 2014). However, recent shocks from the COVID-19 pandemic added pressure on NGOs and their sustainability agenda.

### **3.6 COVID-19 and NGO Operations and Management**

During the launch of the Nigeria/UN COVID-19 Basket Fund, the UN had expressed concern over the impact of the pandemic in Nigeria but maintained that effective response must equal the scale of the pandemic; and must include increased testing, isolation, and (contact) tracing (Vanguard 2020). As expected, the pandemic has further stretched Nigeria’s health sector with a risk of high social impact but NGOs were proactively positioned to prevent, respond

and cushion the effect of these social imbalances. NGOs in partnership with the government focused on raising the resilience level in the society and securing effective access to social services through health system strengthening. In line with this, Asogwa et al. (2021, p.18) called for the examination of the COVID-19 pandemic's effects on the operations and management of NGOs.

Aside from the fatality resulting from the COVID-19 pandemic in Nigeria, NBS (2020) reports that the pandemic further increased the poverty rate in Nigeria as the unemployment rate for the fourth quarter of 2020 stood at an alarming rate of 33.3%. As more households further slide below the poverty line, income inequality widened which increased the burden on the vulnerable group (NBS 2020) as well as the call for social justice and challenges to the economic sustainability for NGOs. COVID-19 has accelerated the degradation of biophysical indicators (Grooten & Almond 2018; SRI 2020) and threatens the efforts of NGOs at achieving the desired goals of sustainable development. As the impact of COVID-19 continues to attract interest in research, the link with the global vision of sustainable development champions such as the NGOs has not been in focus.

### **3.6.1 Classification of NGOs**

An NGO is a third sector organisation outside government and corporate organisations, neither commercial in nature nor public sector driven (Unerman & O'Dwyer 2010) and tends to work towards common goals through contributions from volunteers (Akkucuk & Sekercioglu 2016). NGOs represent the various commitments of collective action, participation in advocacy, and business sector governance (Appel & Barragan 2017). In terms of their operations, NGOs are similar to civil society organisations including other citizens' groups that play a significant role in adding voice to societal needs and challenges through service delivery and social, legal, cultural, and environmental advocacy. They are self-

governing and charitable organisations that are motivated by the general welfare of the people. According to Crack (2018) they are organisations that advocate for positive societal values and welfare.

In general, there is no accepted definition of NGOs and this has affected progress on the theoretical and empirical values alike while trying to understand the sector (Vakil 1997). In an attempt to address this, Vakil (1997) pointed out that, to contribute to precision in identifying NGO type, the focus should be on organisational attribute rather organisational type. This way, the operational diversity within each NGO and the value they create will be more obvious. He proposed two classification frameworks that are based on two forms of descriptions: (i) Essential and (ii) Contingent.

#### **3.6.1.1 Essential Descriptors**

Under the essential descriptors, it is argued that they are a representation of the features of the NGOs that need to be addressed before considering the bigger issues in which discussions within the NGO sector can take place in broader terms. As highlighted by Vakil (1997), the absence of a consensus on the essential descriptors has generated the complexities that followed the classification challenges previously. As such, the essential descriptors include the following.

- (i) The orientation

This simply refers to the type of activity an NGO is known for (Unerman & O'Dwyer 2006; Vakil 1997). A particular NGO may be involved in more than one activity. Broadly, most NGOs engage in more than one activity as part of a social contract with the community. The major ones include advocacy, health/welfare activities, environmental activities, developmental activities, human rights, education, gender equality etc.

(ii) Level of operation

Level of operation refers to the nature of the NGOs themselves, whether they are international, national, regional or community-based NGOs (Unerman & O'Dwyer 2010; Vakil 1997). It is worthy of note that while national, regional and community-based NGOs are more common in developing countries, international NGOs are dominant in developed countries.

### **3.6.1.2 Contingent Descriptors**

Under the contingent description, secondary attributes, the disciplinary group, theoretical or policy perspectives such as values and accountability are considered which are central to development NGOs operating mostly at international, regional and national levels (Vakil 1997). This perspective is further divided as follows.

(i) Sectoral focus

Characterising NGOs in this way is key for analysts operating in certain policy fields (Appe & Barragan 2017; Vakil 1997). The assumption here is that the management plan, method of operation, level of resources, and organisational composition of NGOs are impacted by the type of intervention they provide. For instance, a community-based NGO in a developing country that is particularly involved in the advancement of gender equality or the education sector may necessarily require a substantial amount of money and land which may be more challenging to access. This can be compared with an NGO that is involved in women's empowerment or a civil campaign in which its only challenge is accessing the population living in remote areas and organising follow-ups (Vakil 1997; Zadek 2006).

(ii) Evaluative attributes

Evaluative attributes include issues related to accountability, value, efficiency, resource control, level of participation and so on. These issues have become prominent in research on the growing trend of state withdrawal from development programs in developing countries and particularly the third world countries (Crack 2018; Vakil 1997).

NGOs represent important actors for fostering positive socio-economic and ecological development (Brandsen & Pestoff 2006; Fifka et al. 2016). They are voluntary organisations guided by norms, that exist to promote core societal values, such as equality, fairness, and societal welfare (Dhanani & Connolly 2014; Crack 2018). Most NGOs are pro-environment and regarded as societal pressure groups that are dedicated to promoting societal interests and values, and prominent in the effort to improve the lives of the disadvantaged (Lee 2019; O'Dwyer & Boomsma 2015).

NGOs are very crucial in and to the development of a healthy and vibrant society as they provide the critical foundation for ensuring accountability and maintaining good governance and development as well as promoting human rights and social justice. NGOs give voice to the unheard and protect the interest of the disadvantaged members of society. In Nigeria, NGOs are perceived as the third force (outside the government) that represents the conscience of the society by advancing the public good. NGOs are renowned for championing the cause of the voiceless, the oppressed and the disadvantaged.

### **3.6.2 The Regulatory Framework**

SR is regulated by the GRI which publishes comprehensive guidelines that are globally recognised as the best practice; the GRI manual provides consolidated reporting principles and standard disclosure process and presentation guidelines for organisations to follow.



To adhere to these guidelines, organisations are expected to refer to the manual for implementation (Torrance 2017). The guidelines were developed through a consultative process with the various interest groups such as the labour unions, civil society, business class, auditors, experts and government agencies in many countries. SR is a voluntary exercise and organisations are not mandated by any regulatory authority to produce a report on their sustainability practices (Banks, Hulme & Edwards 2015). It is expected that third sector organisations like the NGOs double their efforts in bringing the issues of sustainability practices into the limelight to enhance performance and contribute to ensuring a balance between biospheric and human civilization.

The International Organisation for Standardisation (ISO) suggests that sustainability reports should be timely, accurate, understandable, accessible, balanced and comparable within the same industry sector. GRI re-enforces this provision through a guideline under the same principle to guarantee a high quality of information on the report. Table 3.1 below presents a review of different standards or tools used in assessing and reporting on sustainability with their attendant characteristics and shows how broad GRI is coupled with its wide acceptance and coverage.

Table 3.2 Tools for Assessing and Reporting on Sustainability

Tool	Brief description	Focus	Advantages	Disadvantages
ISO 14000 series (especially 14031) and EMAS	Assess the environmental impact of operations and improve their performance (Brorson & Larsson 1999; Robert 2000) Five main elements: 1. Identify impacts to the environment 2. Understand current and future legal obligations 3. Develop plans for improvement	Environment	Provides a systematic understanding of environmental dimension (Morhardt et al. 2002). Report internally about results, performance and plans. ISO 14031 is one of the most comprehensive in regards to environmental issues (Morhardt et al. 2002). Recognised worldwide	Does not address economic and social dimensions. Sometimes is entirely informational, e.g. ISO 14031 (Morhardt et al. 2002). Costly and labour intensive (Cole 2003). It does not consider synergies among the dimensions.

*Continuation of Table 3.2*

	4. Assign responsibility for plans' implementation 5. Periodic performance monitoring (DeSimone & Popoff 2000)			
SA 8000	Auditable certification standard based on international workplace norms of International Labour Organisation (ILO) conventions, the Universal Declaration of Human Rights and the UN Convention on the Rights of the Child (SAI 2007).	Social (mainly focused on the human and labour rights)	Addresses human and labour rights explicitly throughout the company. It raises public awareness about the company's efforts (SAI 2007).	Not focused on environment and economic dimension of sustainability. It does not consider synergies among the dimensions.
AA 1000 Framework	Help to establish a systematic stakeholder engagement process to ensure greater transparency, and effective responsiveness to stakeholders (ISEA 1999).	Social and Ethical	Stakeholder management through the entire process. Emphasis on innovation over compliance, and possibility to chart their own course as opposed to being guided (Leipziger 2003).	Complex in implementation. It does not explicitly consider the economic and environmental dimensions, or their synergies.
GRI Guideline	Guidelines for reporting on economic, environmental and social performance. Their use is voluntary. They contain general and sector-specific 79 Performance Indicators (50 core indicators and 29 additional) (GRI 2011).	Economic, environmental and social	One of the most complete guidelines available (Hussey et al. 2001; Lozano 2006; Morhardt et al. 2002). Multi-stakeholder participation (GRI 2012). Recognised worldwide	Large number of indicators which complicates longitudinal comparisons and benchmarking (Leipziger 2003; Lozano 2006). It can become costly to collect the information for the indicators (Luken & Stares 2005). It does not consider synergies among the dimensions.

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Source: Lozano and Huisinigh (2011)

### 3.6.3 Global Reporting Initiative

SR evolved from the global reporting initiative (GRI). GRI provides the reporting principles and benchmark upon which SR practices by all enterprises are based. Hence, in order to

achieve SR transparency, GRI is fundamental for every reporting enterprise. Organisations can choose from a number of SR standards (Traxler, Greiling & Hebesberger 2018). While SR guidelines brings competitive, reputational, political and market opportunities, they are purely seen as salient reactions toward stakeholder pressures (Burritt & Schaltegger 2010). The GRI is the most widely accepted standard used in reporting on sustainability presently (Traxler, Greiling & Hebesberger 2018). For instance, a recent KPMG survey of corporate responsibility reporting shows that out of over 90% of the G250, world largest companies, about  $\frac{3}{4}$  publish sustainability report using GRI guidelines (KPMG 2015). GRI issued the first NGO sector supplement in May 2010 (Traxler, Greiling & Hebesberger 2018). The objective of the sector supplement is to show commitment by NGOs to strengthen their individual accountability and meet the demand of the society on making NGOs more accountable for their actions (GRI 2010, 2014, 2017). The supplement is potentially aimed at helping medium to large national NGOs and international non-governmental organisations (INGO) in their SR processes including NGOs that wish to enhance their image with respect to accountability and SR (GRI 2010). This mandates INGO Accountability Charter members to report on their sustainability practices using the NGO sector supplement (INGO Accountability Charter 2014). The INGO Charter (now called Accountability Now) was very useful in creating the first GRI NGO sector supplement (Accountability Now 2017) which stood as a standard that goes beyond the self-regulation of INGO Charter members. Generally, NGOs tend to demonstrate they meet the same standards of transparency they demand from other organisations and agencies including the government by complying with the INGO Charter but research has proven this to be not only insufficient but misleading (Andrews 2014; Crespy & Miller 2011; Hahn & Kühnen 2013; Higgins, Milne & Gramberg 2015; Traxler, Greiling & Hebesberger 2018). As stated earlier in this section, different standards of reporting on sustainability have been developed as shown in Table 3.1 above but

GRI has been more prominent over the years because of comprehensiveness coupled with its self-selecting and self-regulating potentials. It is the principle that defines the reporting contents and quality of SR (Bastain, Laura & Staffan 2014).

### **3.7 Theoretical Framework**

This section outlines the underlying theories upon which this study is based, which include Stakeholder Theory, Legitimacy Theory, Accountability Theory, Institutional Theory and Resource Dependency Theory.

In summary, these theories were chosen in order to ground the research questions and give support to the methodological approach adopted for this research. For example, stakeholder theory, legitimacy theory and the accountability theory were used to analyse the findings of research question (RQ) 2 on stakeholder engagement processes. Stakeholder theory is contextualised using the double branch approach of stakeholder theory which are managerial approach (positive in orientation) and normative approach (ethical in orientation). The normative stakeholder theory is grounded on the idea that organisations have a moral obligation with all its stakeholders and sustainability reporting tries to provide information to the benefit of all stakeholders. Meanwhile, managerial stakeholder theory posits that some stakeholders are more powerful than others and NGOs can use SR to meet the demands of these stakeholders because they can exercise their power to coerce the stakeholder group to fulfil their needs (Mitchell, Agle & Wood 1997). Legitimacy theory was used to construct RQ1 regarding SR adoption. In order to appear legitimate, NGOs engage in what Asogwa, Maria, Peter & Datt (2021) refer to as “sustainability washing” which suggests impressions management that NGOs practice in order to improve their image and organisational reputation; instead of seeking accountability by providing transparent information to their stakeholders. RQ3 was developed from institutional theory perspective. The findings of RQ4

about the impact of COVID-19 on NGOs was discussed from the lens of institutional theory and resource dependency theory. A thorough explanation of these theoretical perspectives are explained below. Drawing from these theories adds weight to the analysis and helped develop a broader view of the phenomenon upon which study is based.

### **3.7.1 Stakeholder Theory**

Stakeholder theory was introduced by Edward Freeman in 1988 to demonstrate that taking all constituent groups into account is a good measure in order to take full advantage of organisational performance. Theoretically, stakeholders are individuals or groups who can affect or be affected by the actions, practices, decisions, policies and general operational objectives of an organisation (Antonacopoulou & MERIC 2005; Evans & Freeman 1988). Common examples in this case are the communities, funds providers (donors), government and its agencies. Others generally include creditors, employees, suppliers, unions and so on.

This theory takes a managerial viewpoint. It assumes that management decides to disclose SR as an incentive and these must comprise effective monitoring of organisations, managerial reputation and reduced agency cost, thereby enhancing organisational value (Crespy & Miller 2011; Torrance 2017; Wachira, Berndt & Romero 2020). Stakeholders' interests often align but this does not entirely remove the possibility of 'agency cost'. NGOs create agency cost the moment they are not working in the common interest of the community or society as a whole. When the interest of the people towards the environment rises, it is expected that reporting on environment will increase and vice versa (Asogwa 2017). This theory presupposes that stakeholders have a right to information – information about the operational environment and information about the activities of the organisation including the effect of its activities or their impact. This incorporates the social activities of organisations and their responsibilities toward the people. Stakeholder theory entrenches responsibility accounting by providing a kind of social contract between the people and the NGOs. It highlights the

interdependent nature of the relationship between NGOs and the people they serve which compels them to report. The only concern, however, is that since organisations (NGOs) control the extent of their engagement, they may seek the interest of the NGOs first by considering society's impact on NGOs rather than NGOs' impact on society. This way, they may be persuaded to report information needed to improve NGOs' image instead of reporting what is truly transparent and accountable.

Mitchel, Agle and Wood (1997) developed a theory of stakeholder salience using a model of identification based on situation and managerial psychology to explain the role of managers in stakeholder relationships. They define stakeholder salience as "*the degree to which managers give priority to competing stakeholder claims*" (Mitchell, Agle & Wood 1997, p.869). This comprised of three distinct variables. The first variable refers to the stakeholders' power to influence the organisation, while the second variable denotes the legitimacy of the stakeholders' relationship with the organisation. Lastly, the third variable refers to the stakeholders' claim on the organisations. The theory comprehensively explains stakeholders based on the normative assumption that power, legitimacy and urgency define the field of stakeholders. The classification further elucidates the entities and the power play in stakeholder relationships as well as answers the question of whom or what stakeholders should and/or are expected to pay attention to. Stakeholder salience theory exemplifies how managerial behaviour can be predicted with regard to each stakeholder class (Mitchell, Agle & Wood 1997). It facilitates the understanding of how many managers prioritise attention to certain classes of stakeholders and why. The theory provides analysis of the variables that define stakeholder classes and demonstrates the managerial implications of the existence and salience of each variable (Figure 3.1).

The relationship existing between the mix of attributes is key in explaining stakeholder salience. As noted above, literature defines stakeholders from different perspectives which

centre on the area of research focus. While some focus on stakeholders' dependence on the organisation, others focus on organisations' dependence on stakeholders (Mitchell, Agle & Wood 1997). While these dynamics exist, there is no doubt about the presence of mutual power relation between the organisation and the stakeholders. In like manner, there are unbalanced situations where either stakeholder may have something at stake resulting from a vested interest (Donaldson & Preston 1995).

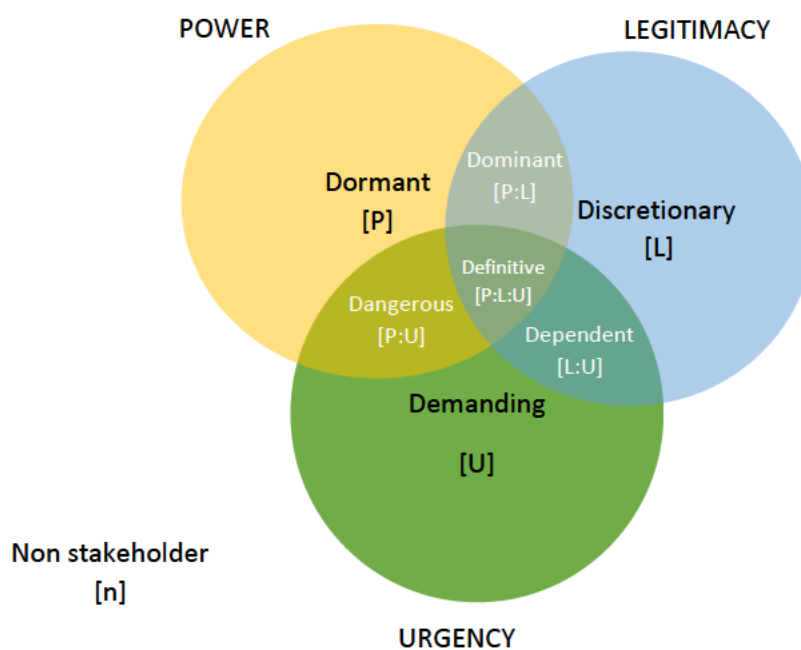


Figure 3.1. Stakeholder salient model Source: Adapted from Mitchell, Agle & Wood (1997)

In the model, legitimacy refers to an assumption that organisations' actions are desirable and proper and are constituted by an acceptable social norm and belief system (Suchman 1995, p.59) as explained in detail in the subsequent section. Power refers to the will of the stakeholders to get what they want, the result they desire (Deegan 2019; Mitchell, Agle & Wood 1997). Power demonstrates the ability to enforce the will of a certain stakeholder on an actor/agent even for things that they would not like to do by themselves. Urgency on the hand

suggests the criticality of the claim of stakeholders. The extent to which the claim is attended to (Mitchell, Agle & Wood 1997).

Since the mix of the three levels determines the salience, the lesser the mix the lesser the salience. For example, Mitchell, Agle & Wood (1997) explained that:

The first level: dormant (P), discretionary (L) and demanding stakeholders (U) have low salience with a single attribute. Suggesting that managers may take these groups of stakeholders less serious or less attention. Mitchell, Agle and Wood (1997) referred to this group of stakeholders as latent.

The second level: dominant (P:L), dependent (L:U) and dangerous stakeholder (P:U) have two attributes, hence moderate salience. Managers see this group of stakeholders as expecting some level of attention and will get at least a higher level of engagement compared to the first level. This group represents expectant stakeholders

The third level: definitive (P:L:U) has all three qualities and represents the group with high salience. Managers not only prioritise their needs but give them immediate attention with an adequate level of engagement.

### **3.7.2 Legitimacy Theory**

Legitimacy theory gained prominence in 1975 through discussion by Dowling and Pfeffer. They argued that organisational efforts to become legitimate can help explain their behaviours towards the environment and the society at large. They explained that organisations achieve legitimacy as they seek to establish a balance between social values associated or implied by their activities and the norms of acceptable behaviour in the larger social systems to which they belong (Deegan 2019; Faisal, Tower & Rusmin 2012). For NGOs to continue to operate in this context, they are expected to achieve legitimacy in the



eyes of the society by aligning with the society's values and norms. They are persuaded to achieve this through SR. Legitimacy theory ensures that the actions of organisations are appropriate, desirable, and properly constituted within the value systems, norms, and general beliefs of the people (Suchman 1995). Literature shows that being legitimate will enable NGOs to attract more resources (through donation) required for organisational survival. It therefore can be argued that NGOs with a high volume of donations may be seen to be legitimate by collective evaluation of the institution, but whether this is true remains unexplained. Legitimacy according to Deephouse and Carter (2005) lays considerable emphasis on social acceptance (from given norms) and expectations. Their research shows that organisational legitimacy and reputation share some similarities and social orientation. These similarities and orientations are clarified in the work of Suchman (1995) which highlighted leading strategic and institutional approaches and forms of legitimacy theory. The strategic approach takes a managerial viewpoint with considerable emphasis on how organisations "manipulate" and could even use "graphic symbols" just to gain societal support (Dowling & Pfeffer 1975; Suchman 1995). On the other hand, the institutional approach (Powell & DiMaggio 1991) emphasises how sector-specific "structuration dynamics" lead to cultural pressures that manifest beyond the control of one organisation, suggesting a weaker position from the strategic approach (Suchman 1995; Deegan 2019).

Additionally, Suchman (1995) identified three forms of legitimacy as pragmatic, moral and cognitive legitimacy which are somewhat interlinked. He explained that pragmatic legitimacy arose from the self-interest of the stakeholders while moral legitimacy is solely influenced by normative approvals. He referred to cognitive legitimacy as arising from "comprehensibility" and "taken-for-grantedness". Since organisations are legitimate when they are "understandable" rather than when they are "desirable" (Suchman 1995), it will be interesting to know if NGOs adopt SR because they want to be understandable or they simply

want to be desirable. A more recent research in this direction sought to advance evaluator's perspective as a form of social judgement (Bitektine 2011); and how this evaluation has been applied in social and environmental accounting (Deegan 2019). Organisational legitimacy explains how a range of established norms provide explanations for its continued existence and not how the existence is explained by the norms. We will see later in this study how NGOs seek continuity rather than credibility in pursuit of legitimacy, which translates to what Deegan (2019) and Suchman (1995) describe as seeking passive support rather than active support from stakeholders. Legitimacy is seen to have a direct relationship with organisational resource supply because stakeholders are drawn and more likely to supply resources to organisations that show to be desirable, proper (Deegan 2019; Suchman 1995) and perhaps understandable. At some point, legitimacy reflects embedment/routinisation (Deephouse & Carter 2005; Suchman 1995) in an institutionalised system such as NGOs. It affects how people act and understand NGOs and other organisations in general. The concept of legitimacy espouses how organisations can conform to or adopt new practices, how it can be maintained and how it can be lost, especially during a crisis (Bitektine 2011). This is because, stakeholders perceive organisations that appear legitimate as better managed, credible and more trustworthy. The practices are intended to enhance its reputation and acceptability. For example, Bitektine (2011) noted that the actors that determine legitimacy for organisations differ from one organisation to the other and from one field to another. Accordingly, not all actors are important in passing this judgment. This provides NGOs with the opportunity to choose which audience they will give their loyalty to (Suchman 1995). In this sense, NGOs often contend with which audience to attend to (Asogwa et al. 2022), and whether to pursue media driven path to legitimacy or a regulatory driven path (Deephouse & Suchman 2008)

### **3.7.3 Accountability Theory**

Accountability theory was first put forward by Lerner and Tetlock in the late 1990s. The theory explains how the need to justify one's actions to another leads the person to consider and feel accountable for the process by which decisions and judgements were reached (Vance, Lowry & Eggett 2015). In line with this, accountability is viewed on two main constructs; first as a virtue and second as a mechanism (Bovens 2010). As a virtue, it suggests a desirable positive feature of an entity, a trait of quality in which a person or firm shows a willingness to accept responsibility (Bovens 2010; Bradsma & Schillemans 2012).

As a mechanism, it suggests a process in which a person or organisation has a potential obligation to explain their actions with respect to their operation to another who has a right to make judgement thereof and is also capable of subjecting them to a potential consequence as a result (Kuruppu, Dissanayake & de Villiers 2022). Accountability raises the consciousness of organisations that their activities at an individual level or organisational level could be linked to them (Identification), that they are being monitored (Awareness of monitoring), and finally that performance will be assessed by another with possible consequences as a rule (Evaluation) (Bradsma & Schillemans 2012). The debate is whether the NGOs are judiciously carrying out their responsibility towards SR and ensuring downward accountability and upward accountability with respect to organisational performance. This theory revolves around the notion that for every responsibility, accountability is required.

Just like sustainability, accountability is a contested concept that means different things to different people and at different situations (Bradsma & Schillemans 2012; Bovens 2010; Mulgan 2002). According to Mulgan (2002), accountability refers to "obligations that arise within a relationship of responsibility..." which demonstrates relationship, action and consequences. Bradsma and Schillemans (2012) avered that the definition of accountability in

academic literature is disconnected and researchers always tend to draw a definition that would most certainly suit the prevailing narrative. Sometimes, the definitions are driven based on expectations; such as legal accountability, professional accountability arising from social norms, or political accountability arising from political demands (Bradsma & Schillemans 2012; Bovens 2010). However, central to the discussion of accountability are responsibility, action and consequences of the action arising from a given relationship or trust. A scholarly debate in accounting (Bovens 2010) suggests that accountability is a mechanism of institutional relationships in which an agent can be held accountable by another agent, institution and/or principal (Philp 2009; Scott 2000). Although accountability checks are more strict in the public sector, it has recorded more accountability breaches and interest in research as compared to the private sector (Mulgan 2002). This is not because the private sector is foolproof but because there are seemingly more checks and balances and secondly because of the closeness of the principal-agent relationship that warrants accountability. However, it would be interesting to understand the propriety of certain accountability processes (Bovens 2010); more essentially in NGOs to enhance their accountability by fostering the social and economic impact of aid as they continue to face increasing scrutiny over their accountability processes (Kuruppu, Dissanayake & de Villiers 2022). Research needs to examine if the process is adequately independent from the actors as well as the independence of the actors to act (Bovens 2010; Kuruppu, Dissanayake & de Villiers 2022).

#### **3.7.4 Institutional Theory**

The institutional theory was used by DiMaggio and Powell (1983) to explain organisational behaviours. While considering the processes in which certain structures like routines, rules, norms and other social practices are entrenched as authoritative guidelines for social

behaviour in an organisation, the theory explains the behavioural pattern of organisations when confronted by social choices (Lee, Wahid & Goh 2013). The proponents of this theory argue that the institutional environment strongly influences the development of a formal structure in organisations as against market pressures. This theory is basically about how best different organisations achieve legitimacy by complying with rules and norms of the institutional environment (Scott 2008). Institutions are presumed to create expectations that in turn determine appropriate behaviour for organisations and form the logic by which laws, rules, norms and ordinary behavioural expectations eventually appear natural and abiding (Bruton, Ahlstrom & Li 2010). Institutions, therefore, define what is appropriate to them and consider other actions as inappropriate and unacceptable (DiMaggio & Powell 1983).

Under the institutional theory, management decisions among organisations are greatly affected by isomorphism which is a limiting factor that compels organisations to be like others given the same environmental conditions (Lin & Sheu 2012). The argument by DiMaggio and Powell (1983) is that particular practices of organisations could be institutionalised as a standard practice due to external pressure. These pressures cause organisations such as NGOs to become isomorphic (Zharfpeykan & Ng 2021). They went further to describe isomorphism to be a result of either (i) Mimetic force that arises as organisations emulate each other; or (ii) Coercive force that arises when an organisation with power coerces another organisation to take action; or (iii) Normative force which arises when organisations professionalise best practices. During a crisis such as COVID-19, institutional environment changes and 'business as usual' may be possible. This makes it necessary for NGOs to be guided through normative forces. Isomorphism creates three institutional mechanisms, namely coercive isomorphism, mimetic isomorphism and normative isomorphism, and this can take place knowingly or unknowingly, occurring at the same time (DiMaggio & Powell 1983). It is referred to as pressure for an organisation from other

organisations upon which they depend (DiMaggio & Powell 1983), for example, NGOs and donor agencies. It is seen as the major driver of environmental management practices in the form of rules and regulations (Raab, Baloglu & Chen 2017). Mimetic isomorphism, as the name suggests, is the act of imitating another firm's behaviour in order to remain competitive, especially when faced with uncertainties in the environment (Dimaggio & Powell 1983). Generally, organisations tend to shape themselves in line with others in order to be perceived as being well managed (Raab, Baloglu & Chen 2017). By doing so, they mimic practices from other similar organisations in order to enhance their legitimacy (Lin & Sheu 2012). Competitive and stakeholder pressures can drive organisations to implement programs not potentially part of their operational structure. However, normative isomorphism springs from relationships between organisations from the same operational environment emanating from socialisation and interactions between organisations. As the individual organisations interact with each other, behavioural norms and operational characteristics tend to spread, thereby strengthening the individual organisation's normative tendencies (Raab, Baloglu & Chen 2017).

The argument by DiMaggio and Powell (1983) is that particular practices of organisations could be institutionalised as a standard practice due to external pressure (Contrafatto 2014; Oliver 1991). These pressures cause organisations such as NGOs to become isomorphic (Farooq & de Villiers 2019; Zharfpeykan & Ng 2021). They went further to describe isomorphic forces arising from this. (1) Mimetic force arises as organisations emulate each other. (2) Coercive force arises when an organisation with power coerces another organisation to take action. (3) Normative force arises when organisations professionalise best practices. During a crisis such as COVID-19, institutional environment changes and 'business as usual' may be impossible. This makes it necessary for NGOs to be guided through normative forces (Farooq & de Villiers 2019; Shabana, Buchholtz & Carroll 2017).

Hence, competitive and stakeholder pressures can drive NGOs to implement programmes not potentially part of their operational structure. However, because NGOs depend on donor resources to be able to run their programmes, they may lose significant control to the resource providers. However, normative isomorphism springs from relationships between organisations from the same operational environment emanating from socialisation and interactions between organisations (Farooq & de Villiers 2019; Contrafatto 2014). Shabana, Buchholtz & Carroll (2017) identified that isomorphic mechanism can remodel corporate reporting in three stages. They averred that the decision to report is mainly driven by coercive isomorphism in the first stage as organisations struggle to close expectation gap created by performance failure. At the second stage, normative isomorphism leads other organisations to look towards reporting as a means of achieving organizational goals. The practice of reporting becomes normatively institutionised as the knowledge and practice of reporting spreads at this stage. They explained that mimetic isomorphism sets in at the third stage when defensive and proactive reporters imitate and create large body of reporters that gets to a threshold where the benefits seemingly outweighs the cost. As the individual organisations interact with each other, behavioural norms and operational characteristics tend to spread, thereby strengthening the individual organisation's normative tendencies (Oliver 1991; Raab et al. 2017; Zharfpeykan & Ng 2021). Through this theory, we have seen how NGOs can be more driven by external factors and symbolic actions such as rules, norms, and routines and less driven by functional considerations. It contextualises social and political dynamics NGOs are expected to conform to in order to achieve legitimacy. In line with DiMaggio and Powell (1983), NGOs adopt a 'hybrid' approach to institutionalise change. This hybrid approach involves organisational structures and consists of what Kuruppu and Lodhia (2019) refer to as 'jolts' to the already existing operational mode, which in turn compels management to respond based on the prevailing circumstance of the organisation. The model of

organisational change developed by Laughlin (1991) lays a foundation for the discussion of the disruption pattern that has befallen NGOs in the case study. He describes how crises may affect organisations and discusses different elements of an organisation that are useful in analysing the change process. The first one is the ‘interpretative scheme’. This is intangible and consists of core elements such as norms, beliefs, mission, rules etc. This is relevant to NGOs because it shapes their intervention and beneficiary accountability (Kuruppu & Lodhia 2019; Shabana, Buchholtz & Carroll 2017). The second one is the ‘design archetype’. This is a bit tangible and consists of organisational structure, communication and decision making. It is relevant to NGOs in the sense that it is drawn from the structure, intervention model and hierarchy of decision making in NGOs. Lastly, the third element is the ‘organisational sub-systems’. This element is tangible in nature and consists of systems and procedures as well as physical infrastructures of the organisations. It is relevant to the NGOs in the area of performance measurement, reporting processes and accountability systems (Farooq & de Villiers 2019; Kuruppu & Lodhia 2019)

### **3.7.5 Resource Dependency Theory**

Resource dependency theory was made popular by Pfeffer and Salancik (1978) while trying to demonstrate that organisations are not able to internally generate all their needed resources for survival and hence depend on one another. It is based on social exchange theory and presupposes that an organisation’s need for resources provides opportunities for other organisations to gain control over the needy organisation (Denktas-Sakar & Karatas-Cetin 2012). The notion is to set up various inter-organisational arrangements that will cater to the needs of the resource-constrained organisation within a given environment. The theorists averred that inter-organisational arrangements are first seen as a means for limiting power imbalances and manage mutual dependence among various organisations, more especially



between an organisation and others in its peculiar environment on which it depends for resources (Pfeffer & Salancik 1978). In line with this, the theorists assume that organisations will seek to establish relationships with others to obtain the needed essential resources to achieve their desired organisational goals. The relationship described by resource dependency theory can be expressed as a coalition created between trading partners potentially to manage uncertainties (Singh, Power & Chuong 2011). In addition, alliances and joint ventures are expected to be created in order to promote dependable and long-lasting access to knowledge and resources of partner organisations (Drees & Heugens 2013). The theory considers the operational environment as a stock of resources from which financial support flows to needy organisations. NGOs are under this category, so the argument is concerned with whether they are reporting as a result of their social commitment or whether their report is induced by their resource dependence since their continued existence and survival (going concern) is largely dependent on their ability to raise resources (Tenakwah & Otchere-Ankrah 2020)

### **3.8 Summary**

Recently, NGOs have become critical actors in governance and policy formulation, especially in developing and underdeveloped countries where governments fail or neglect or are unable to assume the role of development agencies (Goddard 2020). NGOs do this by working with government organisations and corporate associations to formulate policies and ascertain and publicise the best corporate behaviours (Appe 2016; Fifka et al. 2016). NGOs form partnerships with various communities and/or government agents to create awareness of social, economic, environmental, and governance issues in society. They also give assistance to organisations, broaden mutually agreed certification plans, and model and promote corporate social responsibility measures including that of management and reporting processes. They are also involved in monitoring and evaluation processes (Appe & Schnable 2019), giving rise to sustainability questions and theorising.

## Chapter 4 : Methodology

### 4.1 Preamble

This chapter presents the methodology employed for **phase 2** to **phase 5** of this thesis. This approach involved the application of a combination of methods (mixed method). As highlighted earlier, **Phase 2** involves the examination of SR adoption using multiple case study designs. The analysis was framed using grounded theory. **Phase 3** involves the evaluation of NGO stakeholder engagement processes and their influence in SR. As a result, the in-depth knowledge of individual organisations' lived experiences in their roles in stakeholder engagement processes as NGOs was explored; thus, a qualitative method of analysis (phenomenology) was employed. In **Phase 4**, I investigated the potentials of SR for organisational change which warranted the use of a survey to collect information. Both closed and open-ended questions were included. The quantitative data (closed-ended questions) was analysed using descriptive and inferential statistics while grounded theory aided the analysis of the qualitative data (open-ended questions) in line with Lozano, Nummert and Ceulemnas (2016). Finally, in **Phase 5**, I explored the impact of COVID-19 on the operations and management of NGOs using the same case studies as in Phase 2 and applying the same method of analysis. Thus, the method used for chapter 5 and chapter 8 are the same, and hence, the methodology of these two phases is presented in one section.

The rest of the chapter is organised as follows: section 4.2 presents the methodology for chapter 5 and chapter 8, section 4.3 presents the methodology for chapter 6, while section 4.4 presents the methodology for chapter 7.

## 4.2 Methodology for Chapter 5 and Chapter 8

This section presents the methodology for **Phase 2** and **Phase 5** of this research, while results of the analysis are discussed and presented in **chapter 5** and **chapter 8** respectively. The main objective of phase 2 (chapter 5), is to examine SR adoption among NGOs in Nigeria. The study identified factors that influence SR adoption among NGOs in Nigeria and uncovered the challenges of its adoption in response to the call in literature by Asogwa et al. (2021). In Phase 5, the impact of COVID-19 on the operations and management of NGOs was explored and the results are presented in chapter 8.

Two research methods were adopted for these phases: the multiple case studies methodology and the grounded theory methodology advocated by Lozano and Huisingh (2011).

When a contemporary phenomenon needs to be investigated, more importantly, one that has to do with behaviours that cannot be manipulated, case study research design is used (Jupp 2006). A case study methodology is also recommended when the studied events cannot be separated from their context and where the dynamics and the perspectives of authentic social systems are considered (Bergman 2008; Saunders, Lewis & Thornhill 2007; Scholz & Tietje 2002). This allows for a holistic analysis, supports flexibility (Jupp 2006), and offers an opportunity for a proper exploration of contemporary situations (Saunders, Lewis & Thornhill 2007). Given the objectives of these phases, a multiple case study methodology is an appropriate research design as it will result in concrete, contextual, in-depth knowledge about SR among NGOs (Yin 2009). In-depth interview questions informed by literature were constructed. The questions were formulated as a guide to initiate the conversation with the respondents.

In line with Glaser and Strauss (2009), qualitative grounded theory was applied to develop a systematically analysed conceptual category that is based on data collected from the research

(Rieger, 2019). It is a method that supports building and developing theory from data and observations (Charmaz 2006; Glaser & Strauss 1999; Jupp 2006; Saunders, Lewis & Thornhill 2007; Rieger 2019). The absence of constructive means of theory discovery gave rise to grounded theory by Glaser and Strauss (1999), and it makes use of inductive thematic analysis and combines several techniques aimed to identify categories and concepts. These categories and concepts are then used to further characterise the possible conceptual categories leading to a theoretical model (Sagie, Yemini & Bauer 2016). Grounded theory does not follow a predetermined sample size and follows a research design in which the processes of data collection and analysis naturally emerge (Guest, Namey & Mitchell 2012; Rieger 2019). Grounded theory is a set of methods that provides guidelines that help to shape exploratory research, especially a study in which the researcher cannot influence the event or circumstance under investigation (Lozano & Huisinigh 2011).

Grounded theory supports the derivation of conceptual categories based on evidence and helps the researcher to perform a systematic analysis of SR adoption which helps to detect if there is any category or concept that has not received attention in the reporting guideline (Rieger 2019). The use of the qualitative method enables the researcher to access a number of data sources (Yin 2003) and allows them to detect any causal connection between the variables, and to finally generalise from a context (Bryman 2004). In this approach, recruited participants told their stories and provided a narrative of the phenomenon in a particular perspective which enabled the researcher to understand their actions more deeply. This was done as a case study, enabling the researcher to choose a particular case in context and investigate it (Sagie, Yemini & Bauer 2016).

The data were collected between March 2020 and October 2020. This constituted a considerable limitation as recruitment of participants was difficult because people avoided those that came from overseas since the initial case of the pandemic in Nigeria was from

someone that came from overseas. However, it created an opportunity for me to work with the NGOs on a pro-bono basis as more staff worked from home, thereby strengthening my findings. Mandating staff to work from home also created an ample opportunity to connect online and collect the data for this research where physical presence was not possible or necessary. While each NGO requested anonymity, the research was able to obtain one case study location from each of the four regions of the country (East, West, North and South).

NGOs are generally classified into two major groups, namely welfare and advocacy (Unerman & O'Dwyer 2006). Welfare NGOs are primarily concerned with the rendering of welfare services, mostly health-related, to the 'disadvantaged' groups in the society such as the poor, the deprived, or the excluded members of the society. Advocacy NGOs, meanwhile, are focused on campaigns (Dewi, Manochin & Belal 2019a) for the advancement of human rights, gender equality, racial/tribal tolerance, environmental/climate protection, etc. However, some NGOs engage in both welfare and advocacy services (Dewi, Manochin & Belal 2019b) and this study focusses on NGOs that fall into this category which captures perspectives from both types of NGOs. Secondary data (Table 3) proved useful in the formulation of an SR framework as it guided and provided hints on the questions posed to the respondents.

Each NGO chosen was involved in the common challenges associated with people in the region. Each NGO chosen has an active program in the entire region and other parts of the country; for instance, WNGO have an active program in the whole of the South West (SW) and some states in other regions, for the Western region. The same reach of activities applies to South-South (SS) for the Southern region, North Central (NC) for the Northern region and South East (SE) for the Eastern region. This was done to ensure good coverage and fair representation of NGOs across the country since all the big NGOs had head offices in the major cities of Nigeria which were located in the four regions (see Table 2). This process led

to the selection and incorporation of four NGOs for the case study which greatly enhanced the richness of the data and serves as an improvement from previous studies on NGOs that were based on a single case study (see Dewi, Manochin & Belal 2019a; Kuruppu & Lodhia 2020)

#### **4.2.1 Brief Background of the NGOs Selected for the Case Study, the Respondents Selection, and Data Collection Processes**

The NGO referred to as ENGO (see Table 4.1) was selected because of its extensive involvement in the educational, social, economic, and political development of women and young people through a wide range of services in the eastern region of Nigeria. ENGO is highly active in the provision of training and in inspiring young people and rights-campaigns, and is deeply involved in intra-familial conflict resolution across the country. Its staff have a strong belief in equal educational opportunity for children, youths, and women, and strongly advocate for widows' right to live in their husband's property without infringement/interference from the relatives of the deceased husband. ENGO develops programs tailored to address the needs of destitute children, under-aged pregnant girls, widows, and other vulnerable people. They conduct workshops in over 32 local government areas (LGAs) in the SE and have a presence in all the five states in the SE. Their program aims to counsel their participants, and teach them to know their rights, to set a life vision for themselves, and to pursue the goals through an achievable means. The lead contact for this NGO was the managing director (MD) and snowballing sampling was used to identify other line managers as recommended by the MD (Creswell 2009), who also participated in the interviews independently. Due to the difficulty in finding a common time to meet, given COVID restrictions, four were conducted via phone and face-to-face, and the other was via Zoom

The second NGO is known as WNGO. This is an international NGO that works in over forty countries spread across Africa, Asia, Europe, and America with a good relationship of interdependence and mutual accountability within the international federation. In partnership with the national planning commission of Nigeria, it strives to ensure a balance between self-rule and shared rule. WNGO promotes the rights of the people living in poverty by engaging with the poor and excluded members of society and by championing their causes to be part of government policies and actions. It strongly supports the poor and represents the voices of the oppressed. Its staff have a shared value for promoting sustainable alternatives and strongly value gender equality and the advancement of citizens' rights across the country. The first interview was conducted with the program manager (PR). An invitation was issued to several line managers for an interview. Two (2) line managers who agreed to participate were scheduled at their convenient time and were interviewed at the premises while the third manager participated through Zoom. In the end, they granted permission to conduct a face-to-face focus group session.

The third NGO is designated as NNGO. This NGO is widespread in over 50 countries of the world with offices across the whole Northern region, including North Central, North East, and North West. Its main focus is on health promotion, safety, justice, and legislative advocacy in partnership with the private sector, the government, and civil society. It works to improve access to essential care and health products including responses to emergencies as well as extending services in order to mitigate and manage risks. NNGO also delivers essential health services in fragile environments such as those in the North East. Through its advocacy arm, it seeks to eliminate communicable diseases, help address mental health challenges and foster campaigns for climate change emergencies. The regional manager (RG) was first interviewed; he thereafter spoke to his line managers who then emailed to schedule to be interviewed. Although five managers agreed and were scheduled for the interview, only

two people honoured the appointments. One was done by phone and the other by zoom. Luckily, a focus group discussion was also granted at the end.

The fourth case study NGO is denoted SNGO. This NGO addresses a broad range of human development challenges, ranging from HIV/AIDS to access to reproductive health, water, health care delivery system, and education as well as support to internally displaced people, and many more. SNGO strives to build local capacity for service delivery of sustainable and comprehensive HIV/AIDS prevention, treatment, care, and other allied services. Other programmes include collaborating with local communities to implement behaviour change; reducing HIV prevalence among the high-risk groups in the community; addressing malnutrition with supplemental feeding; and campaigning for access to education for orphans and vulnerable children across the country. The first interview in SNGO was granted by the chief executive officer (CEO) and then interviewing snowballed to four others who were recommended by the CEO. Unfortunately, the third person later declined while the fourth person failed to attend the appointment and recommended another person, who luckily obliged. The other two were interviewed via phone and zoom. Furthermore, two of the NGOs (ENGO and NNGO) granted me an opportunity for a group discussion session on my last visit. All interviews were held in English and according to the interviewee's preference.

Other publicly available sources of information were also consulted for secondary information to further strengthen the findings of the multiple case studies. Table 4.1 and Table 4.2 present NGOs selected for the case studies as well as details of the secondary data sources respectively. Table 4.3 presents interviewees' details while Figure 4.1 graphically illustrates the study area.

Table 4.1 NGOs selected as cases and their location

Name of NGOs	ENGO	WNGO	NNGO	SNGO
Location	SE, Enugu	SW, Lagos	NC, Abuja	SS, PH <sup>a</sup>



Continuation of Table 4.1

NGO Type	Local	International	International	Local
Age of SR(year)	5 <sup>b</sup>	8 <sup>c</sup>	13	6 <sup>b</sup>

a Refers to Port Harcourt, Rivers State

b The NGO included sustainability section in their annual reports.

c The NGO previously published an environmental report but later changed the name to SR.

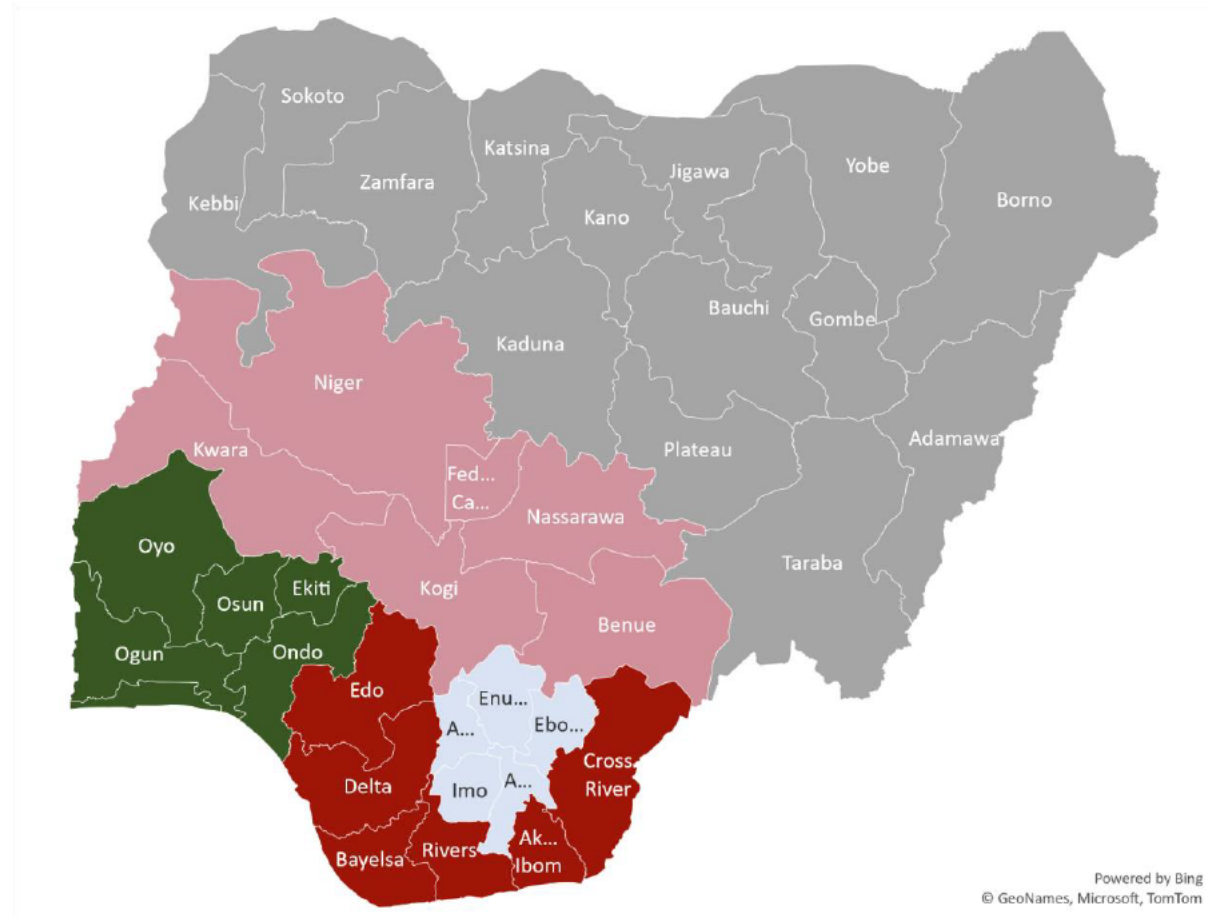


Figure 4.1 Map of Nigeria showing study areas

Table 4.2 Details of secondary sources consulted

NGO	Number and description of sources
ENGO	3 annual reports (2017, 2018, 2019) 2 SR (2018, 2019) 1 web page (2020)
WNGO	5 annual reports (2015, 2016, 2017, 2018, 2019)

*Continuation of Table 4.2*

	4 SR (2015, 2017, 2018, 2019)
	1 web page (2020)
NNGO	7 annual reports (2010, 2013, 2014, 2015, 2017, 2018, 2019)
	3 SR (2017, 2018, 2019)
	1 web page (2020)
SNGO	2 annual reports (2018, 2019)
	3 SR (2017, 2018, 2019)
	1 web page (2020)

Table 4.3 Interviewee Details for Chapter 5

Case	Interviewees	Position	Origin	Duration	Gender	Mode
ENGO	E1	MD	Local	67m	Male	Face-to-face
	E2	Manager	-	45m	Male	Phone
	E3	Manager	-	48m	Female	Skype
	E4	Manager	-	51m	Male	Phone
	E5	Manager	-	46m	Male	Face-to-face
	E6	Managers	-	74m	FG <sup>a</sup>	Zoom
WNGO	W1	PR	International	58m	Female	Face-to-face
	W2	Manager	-	52m	Male	Face-to-face
	W3	Manager	-	47m	Female	Face-to-face
	W4	Manager	-	53m	Male	Zoom
NNGO	N1	RM	International	63m	Male	Face-to-face
	N2	Manager	-	49m	Male	Phone
	N3	Manager	-	51m	Male	Phone
	N4	Manager	-	47m	Female	Zoom
	N5	Managers	-	55m	FG <sup>b</sup>	Skype
SNGO	S1	CEO	-	53m	Male	Face-to-face
	S2	Manager	-	46m	Female	Phone
	S3	Manager	-	48m	Male	Zoom
	S4	Manager	-	45m	Male	Zoom

Source: Fieldwork, 2020

<sup>a</sup> The first group discussion consisting of 3 males <sup>b</sup> Second focus group consisting of 2 males and one female

### 4.2.2 Data Analysis

The interviews were recorded and originally transcribed verbatim and carefully scrutinised while listening to the recordings in conjunction with the notes taken simultaneously during the interviews. The transcripts were re-read several times (up to four times) while the recording was being played. This helped identify and correct any that may have arisen during

the transcription and ensure accurate representation of responses. While the second reading was usually to confirm the first reading, the third reading identified key main issues that were recurrent during the interview. A summary of the transcript was prepared for each interview which highlighted the main theme that emerged from it during the fourth reading. This was subsequently analysed in four stages (as shown in Figure 5.2). The final reading presents potential interview excerpts which were noted for possible quotation in the presentation. This includes a note on the thoughts and reflections of the interviewees on salient issues recorded separately (O’Dwyer, Unerman & Bradley 2005) for ease of analysis.

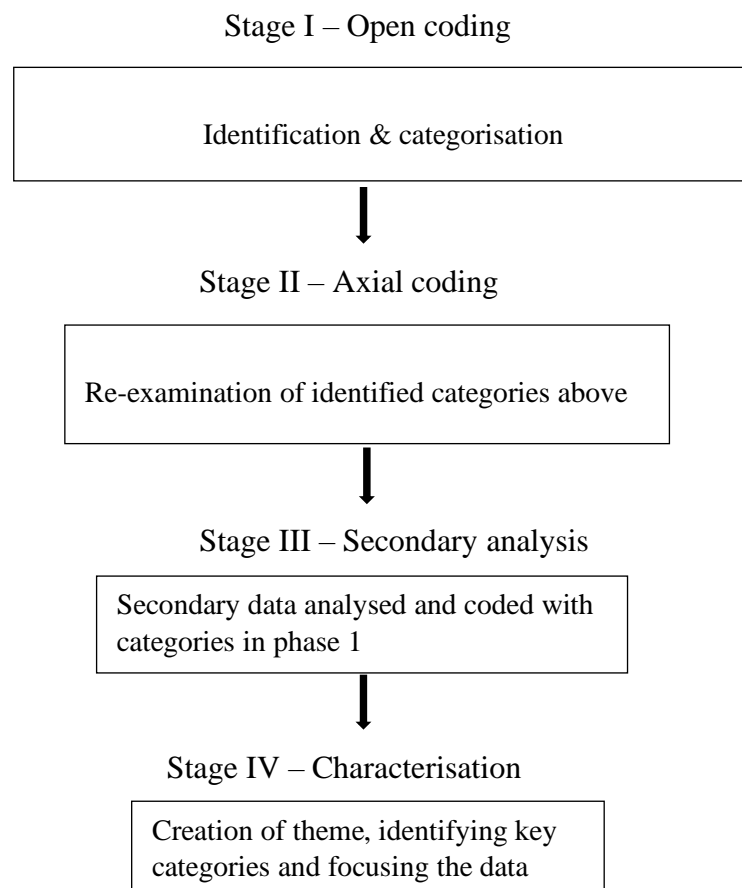


Figure 4.2 Analysis stages I

The analysis conducted was based on grounded theory, discussed earlier. The aim of the analysis is to uncover the themes that best characterise the factors that influence SR adoption in Nigeria. As such, it was not based on any existing theory but aims at facilitating theory

development. The analysis presents core issues that were dominant during the interview. The first stage, open coding (Schatzman & Strauss 1973) ensures identification and categorisation of relevant issues emanating from the raw data. The identified categories were re-examined in Stage II to establish relationships between them (Corbin & Strauss 1990) which were further compared and integrated in ways that present a good picture of the phenomenon (Sagie, Yemini & Bauer 2016). The secondary data obtained were analysed and coded with respect to the existing categories in Stage III. The final stage (Stage IV) involved the characterisation through the creation of relevant themes, identification, and aligning the data to present a coherent argument about the issues.

This approach combines deductive and inductive coding whilst embedding it in a different philosophical standpoint in line with Fereday and Muir-Cochranes (2006). The deductive component involved the construction of an initial codebook that guided the analysis. This was founded on the research question being asked, the initial analysis of the literature, the quantitative survey undertaken as part of the project and a preliminary scan of the raw interview data (Crabtree, Miller & William 1999). The inductive approach was then applied after the creation of the codebook. This allowed for any unexpected themes to develop during the coding process (Boyatzis 1998). Deductive approaches are based on the assumption that there are 'laws' or principles that can be applied to the phenomenon. Insights were thus derived from applying the deductive model to the set of information and searching for consistencies and anomalies. Conversely, inductive approaches search for patterns from the raw data derived from the interviews (Boyatzis 1998). This approach recognises any unexpected themes with the potential to provide further useful analysis of the data to develop during the coding process. Combining these approaches allowed the development of patterns from the unknown parts that may fall outside the predictive codes of deductive reasoning and allowed for a more complete analysis.

The above processes facilitated in-depth analysis of the findings reported in the subsequent section that underscores the empirical study. At the end of the analysis of each of the four case studies, all findings were amalgamated and jointly examined leading to a broad and coherent storyline.

For any qualitative research, internal validity (Merriam 1988) or ‘authenticity’ (Ghauri 2004) is the main issue. In other words, ‘how congruent are one’s findings with reality?’ (Merriam 2002). Addressing these issues, Lincoln and Guba (1985) argue that qualitative empirical material interpretations can be improved by credibility, dependability, transferability, and conformability. Furthermore, Merriam (2002) posits that reliability in qualitative research can be defined as dependability and consistency, and the results make sense when they are consistent and dependable. Further, some of the researchers reviewed asserted that rigour of qualitative research equates with the concepts of reliability and validity, and all are essential components of quality. For example, Lincoln and Guba (1991) specified some criteria as benchmarks for quality based on the identification of four (4) aspects of trustworthiness that are relevant to both quantitative and qualitative studies. They are truth value, applicability, consistency, and neutrality.

This research meets the validity and reliability requirement established by Yin (2009) as shown in Table 4.4 below. This is acceptable as this is a qualitative research study with the overall purpose of exploring the relevance of the SR in NGOs.

Table 4.4 Case Study Tactics

<b>Test</b>	<b>Description of measure</b>	<b>Case study tactics</b>	<b>Research stage in which tactics are used</b>
<b>Construct validity</b>	Concerned with developing operational measures	-Multiple sources of evidence -Establish chain of evidence -Have key informants review draft case study report	Data collection Data composition
<b>Internal validity</b>	Concerned with soundness	-Pattern matching	Data analysis

*Continuation of Table 4.4*

	of cause and effect relationship		-Explanation building	
<b>External validity</b>	Concerned with the generalisation of findings		-Use replication logic in multiple case studies	Research design
<b>Reliability</b>	Concerned with reproducibility of the study		-Use case study protocol -Develop case study database	Data collection

Source: Adopted from Yin (2009)

### **4.3 Methodology for Chapter 6 – Stakeholder Engagement Processes**

This part of the thesis focuses on presenting an in-depth, context-rich analysis of stakeholder engagement processes and underscores the usefulness or otherwise of the outcome of this engagement. Given the relative paucity of extant knowledge about stakeholder engagement processes for non-profits, it specifically aims to extend the existing knowledge of these dynamics from the perspective of NGOs in a developing country, such as Nigeria. This is not a quest to generalise the processes for all NGOs, but to gain detailed insights into these processes by exploring how this is done and why. Recognising that stakeholder engagement may vary from one NGO to another, I sought to understand the reasons behind the processes and the relative contextual influence on the sustainability agenda of the organisation and the pursuit of accountability. This requires an in-depth knowledge of individual organisations' lived experiences in their roles in stakeholder engagement processes as NGOs; thus, a qualitative method (O'Dwyer, Unerman & Bradley 2005) of analysis was chosen for this study.

Results presented in this research are derived from twenty-five (25) in-depth semi-structured interviews conducted with managers of leading NGOs in Nigeria. A qualitative semi-structured interview approach is the most appropriate research method for this because of the richness of data it provides and its ability to answer questions of how and why (Kuruppu & Lodhia 2019) certain things happen (Yin 2009) (refer to Table 4.4)

The details of the respondents are presented in Table 4.5. The interview examined stakeholder engagement practices, the challenges and the influence of stakeholder engagement on sustainability reporting, and the associated outcome. All the face-to-face interviews took place at the interviewees' offices. A broad interview guide was developed initially; however, this was transformed into a more focused semi-structured interview guide. This is made up of questions in the following areas: accountability focus/direction; processes for stakeholder engagement; the challenges of stakeholder engagement in NGOs; the influence and outcome of stakeholder engagement; the perceived role of stakeholders for sustainability agenda; and prospects for the future development of stakeholder engagement processes (O'Dwyer, Unerman & Bradley 2005). The interviews were one-on-one with each participant. The interviews were recorded for later analysis of data. As the interview format is semi-structured, it consisted of a range of open-ended questions that the interviewer could use to guide the interview. The interviewer was also given the freedom to pursue and expand on concepts introduced by the respondent. Each interview continued until the respondent had no further concepts to add. The interviews lasted between 30 and 60 minutes. A sample size of 25 NGOs and four case studies (section 4.2) is acceptable because of the depth and breadth of experience required by the research participants and the size and scope of this research project (Yin 2009).

A list of NGOs was obtained through the Nigeria Network for NGOs (NNNGO). Information from CAC helped us to access a more comprehensive list of registered NGOs from which further informal interviews, email correspondences, and face-to-face discussion helped us to select a larger and more well-known list of NGOs for the purpose of this research. A criterion was then set to ensure that those selected had the required experiences and exposure with stakeholder engagement which might not be equally available or even lacking in smaller or less known NGOs. Specifically, to ensure that each participant had good understanding of the

stakeholder engagement process, we asked how many years they had been involved in stakeholder engagement. Through this process, all the people that had fewer than five years of experience with stakeholder engagement were replaced. We also ensured that participants were able to understand and speak the local language of the people where the NGO is situated. Staff of thirty-eight (38) NGOs were contacted, via telephone or email as potential interviewees within the organisation. The emails contained a short project summary and a request to participate in the interview including a section explaining their right to withdraw mid-way or not participate at all as well as the ethics approval for the project.

The interviews took place between March and August 2020; this period was the peak of the first COVID-19 lockdowns in Nigeria and as a result, 33 of the 38 responded positively and were then sent a copy of the research questions to give them time to be familiar with the questions. In the end, only twenty-five (25) finally granted an interview. This was done in a shared understanding that it would give rise to more insightful and thoughtful responses. Around 1-3 days were allowed before a follow-up email was sent in order to give respondents time. Personal knowledge of two people in the NGO sector by proxies proved beneficial as most of the interviewees did not want to meet the interviewer in person for fear of COVID-19. However, some of them accepted because of the contact person who might be a colleague, friend, relative, or friend of a friend known to them (O'Dwyer & Unerman 2010). All interviews were recorded following the consent of the interviewees and were subsequently transcribed for the purpose of analysis. Out of the twenty-five, eight were conducted face-to-face, ten were via zoom while six were via telephone and one was in a focus group discussion (NGO25) consisting of three (3) managers. While the interviewees had different titles depending on the organisation, their roles with respect to stakeholder engagement were similar.



The 25 NGO leaders interviewed are from either welfare or advocacy NGOs or both. This is an area that most NGOs in developing countries focus on because the government often does not meet the societal needs in that respect coupled with ineffective institutional, legal, and enforcement framework in developing countries (Belal, Cooper & Khan 2015; Siddiqui & Uddin 2016). Their primary aim is to influence global health policies and improve the general welfare. However, since NGOs are known for their diversity of roles (Sagie, Yemini & Bauer 2016), in order to respond to public interests and emergencies some also performed advocacy and supply chain activities. All of the respondents had, in the past, advocated, lobbied, or campaigned for sustainability reporting. They also understood sustainability to mean the ability and ongoing capacity of NGOs' projects and services to continue beyond the initial funding period by the NGOs. Furthermore, they expressed the need to take these campaigns further to the concerned public and showed willingness to engage the government and other partners in offering solutions to the problems associated with sustainability.

Permission to use both interviewees' names and their organisations was sought but this was rejected except for two persons who agreed that the name of the organisation could be mentioned but not their names. So, for consistency, it was de-identified and the organisations. Other specific confidentiality requests over some information were also respected and adhered to. Although this research was conducted within the first eight months of the COVID-19 pandemic in Nigeria, it offered the principal investigator the opportunity to be involved in the process of stakeholder engagement with a few NGOs on a volunteer basis.

Table 4.5 Interviewee Details for Chapter 6

Interviewees	Position	Origin	Duration	Gender	Interview Mode
NGO1	Prog Mgr	Inter	31min	Male	Face-to-face
NGO2	Prog Coord	Inter	36min	Male	Face-to-face
NGO3	Manager	Local	41min	Male	Face-to-face

*Continuation of Table 4.5*

NGO4	Program Lead	Inter	55min	Female	Telephone
NGO5	Project Manager	Inter	43min	Male	Face-to-face
NGO6	Manager	Inter	32min	Male	Face-to-face
NGO7	Manager	Inter	37min	Female	Face-to-face
NGO8	PAO	Local	31min	Male	Telephone
NGO9	Project Director	Inter	48min	Male	Face-to-face
NGO10	Program Lead	Inter	35min	Male	Face-to-face
NGO11	Manager	Local	60min	Male	Zoom
NGO12	Project Coord	Inter	38min	Male	Zoom
NGO13	Manager	Inter	35min	Male	Telephone
NGO14	Project Coord	Inter	47min	Male	Zoom
NGO15	Project Manager	Inter	51min	Female	Zoom
NGO16	Program Coord	Local	43min	Female	Telephone
NGO17	Manager	Local	37min	Male	Zoom
NGO18	Program lead	Inter	48min	Male	Telephone
NGO19	PAO	Inter	36min	Female	Zoom
NGO20	Manager	Inter	30min	Male	Zoom
NGO21	CDM	Local	44min	Male	Zoom
NGO22	Project Coord	Inter	35min	Male	Zoom
NGO23	Manager	Inter	43min	Male	Zoom
NGO24	Project Manager	Inter	38min	Female	Telephone
NGO25	PLM	Inter	59min	Male	Focus group

Note: This is listed in order when interviewed and we agree that the opinions expressed are only a representation of their experiences with stakeholder engagement in the industry and may not be deduced as the general opinions of all staff of NGOs.

Inter = International, Mgr = Manager, Prog = Program, Coord = Coordinator, Min = Minutes, POA = Program Admin Officer, CDM = Community Development Manager, PLM = Program Leads Managers

The interviews were all in English and the recordings were originally transcribed verbatim and carefully scrutinised while listening to the records in conjunction with the notes taken simultaneously during the interview as was done in other phases this research. The transcripts were re-read several times (up to five times) while the recording was being played. This helped identify and correct any inconsistency that may have arisen during the transcription and ensure accuracy. While the second reading was usually to confirm the first reading, the third reading resulted in a list of accountability issues arising from the interview. A summary of the transcript was prepared for each interview which highlighted the main theme that emerged therefrom during the fourth reading. This was subsequently coded to reduce the information to a manageable size for interpretative and analytical purposes. During the final reading, potential interview excerpts were noted for possible quotation in the presentation. This included a note on the thoughts and reflections of the interviewees which were recorded separately (O'Dwyer, Unerman & Bradley 2005) for ease of analysis.

The above processes facilitated in-depth analysis of the findings reported in chapter 5 which underscores the empirical study.

#### **4.4 Methodology for Chapter 7 - Potentials of SR for Organisational Change**

A survey that contains not only qualitative information but also a considerable number of open-ended questions was developed for this research. The first part of the survey contains questions that use a Likert scale ranging from 1 to 5, which enabled respondents to specify how they agree or disagree with each aspect of inquiry in line with Saunders, Lewis and Thornhill (2012). The choices on aspects of the scale ranged between 'strongly disagree', 'somewhat disagree', 'neither agree nor disagree', 'agree' and 'strongly agree (Saunders, Lewis & Thornhill 2007). Details of the survey are presented in appendix 3.

The survey was administered either by face-to-face survey or online as the survey questions can be accessed through Qualtrics; this was developed and managed by the researcher. The research was conducted from the month of March to October 2020, which unfortunately fell when the COVID-19 pandemic was at its peak in Nigeria and thus, most of the responses were collected through the online channel.

Before launching the survey, a pilot study was conducted with selected NGOs in Sydney, Australia to validate both the survey and the interview questions. Resulting from this, the documents were amended taking into account the feedback and recommendations received from the pilot test which reflected the industry jargon and improved the readability and the understandability of the questions asked in the survey. This was done to enhance the quality of the responses and to ensure that the respondents properly understood the questions being asked. Guided by the findings from the literature reviewed, the survey was divided into six sections following the work of Lozano, Nummert and Ceulemans (2016) in a similar study involving the corporate sectors and Domingues et al. (2017) for the public sector:

- i. Organisational characteristics
- ii. SR experiences of the NGOs
- iii. Variables used for SR
- iv. Variables used for organizational change
- v. Stakeholder involvement
- vi. Detail of SR performance

As discussed in chapter 4, a list of NGOs operating in Nigeria was obtained from the corporate affairs commission (CAC) of Nigeria through NNGOs. The list contained 1,094 registered NGOs as of September 2019, including both local and international NGOs. From

the list, a thorough examination of the NGOs' websites and their annual reports showed that only 352 NGOs published SR, representing 32% of the sample population. Before meticulously going through their websites, the researcher initially tried to contact them one by one either by email or by phone; however, not all of them had a functional email or a reachable contact phone number on their websites. To avoid bias and to increase the reliability of the responses, an examination of their websites and annual reports for SR was undertaken and thereafter staff were contacted with the invitation to participate in the survey. Out of the 352 NGOs, 142 completed the survey, representing a 40% response rate. The statistics regarding the online version indicate that, although 185 NGOs started the survey, only 124 completed it and another 18 responses were received through the face-to-face channel. As the response rate of mail surveys is usually around 20% (Bhattacharjee 2012), and bearing in mind that low response rate is common with NGOs researches (see e.g., Denedo, Thomson & Yenokura 2017; Dewi, Manochi & Belal 2019a; Kuruppu & Lodhia 2020; O'Dwyer & Boomsma 2015), then the response rate for this study is considered high.

#### **4.4.1 Data Analysis**

The findings from the open-ended questions were analysed through constant comparative analysis methods of Grounded Theory (Domingues et al. 2017; Glaser & Strauss 2009). In line with Glaser and Strauss (2009), qualitative grounded theory was applied to develop a systematically analysed conceptual category that is based on data collected from the research (Rieger 2019). It is a method that supports building and developing theory from data and observations (Charmaz 2006; Glaser & Strauss 1999; Jupp 2006; Rieger 2019). Grounded Theory by Glaser and Strauss (1999) makes use of inductive thematic analysis and combines several techniques aimed to identify categories and concepts. This was done in four (4) stages (see Figure 5.3 below). Stage I, 'open coding' (Schatzman & Strauss 1973), ensured

identification and categorisation of relevant issues emanating from the raw data. At this initial stage, the data were labelled; for example, SR-related changes and the use of SR learning tools in NGOs were categorised. Under Stage II, the identified categories were further examined (re-examination) in order to establish a relationship between them in line with Corbin and Strauss (1990), a method popularly referred to as ‘axial coding’. These were then compared and integrated in a way that presented a good picture of the phenomenon being examined. In Stage III, ‘secondary analysis’, the data were analysed and coded in line with existing categories (Urquhart 2013). This gave rise to the development of theoretical insights on SR in NGOs such as the reasons for publishing the first SR or the motivation for publishing the subsequent one after the first one was published and/or the related changes, the barriers and the related solutions. The last stage, Stage IV, involved ‘characterisation’ through the identification of key categories that emerged, focusing the data through theoretical coding in line with Glaser and Strauss (1999) and Rieger (2019).

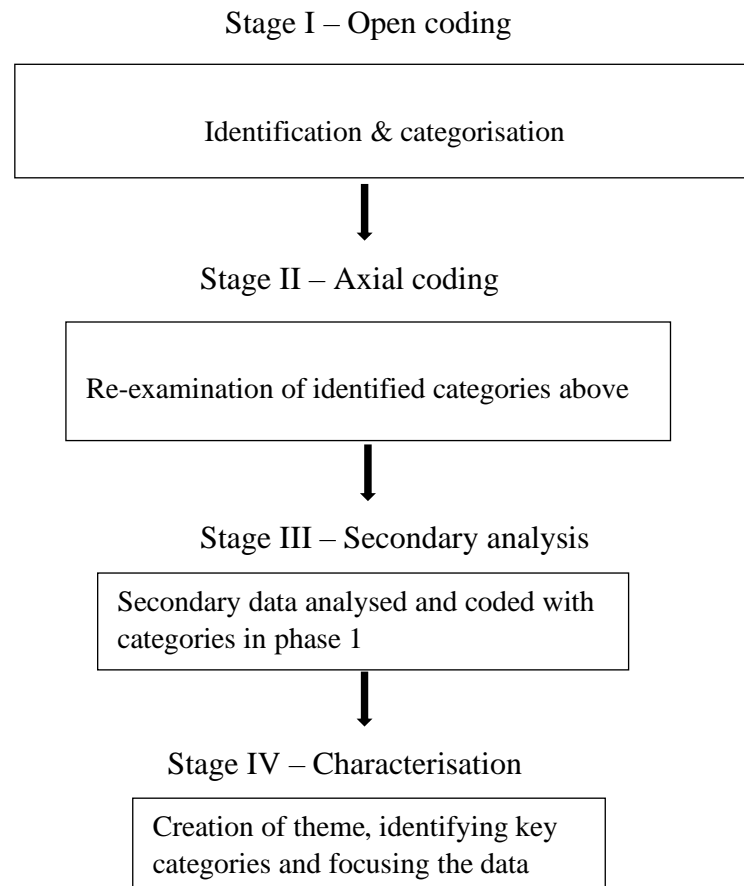


Figure 4.3 Analysis stages II

The above processes in addition to the analysis of the quantitative data facilitated the in-depth analysis of the findings reported in the subsequent sections that underscore the empirical study. The analyses were combined and jointly examined, giving rise to a broad and coherent discussion of results that underpins the relevance of SR in NGOs.

The quantitative data were analysed using descriptive exploratory analysis and inferential statistics. The statistical analysis tool IBM SPSS Statistics 27 for windows was used in this process.

Central tendencies such as the arithmetical mean that indicates the average value of variable categories across the entire data and measures of dispersion helped to describe the distribution of the responses (see e.g., Lozano, Nummert & Ceulemans 2016).

Correlation analyses were conducted on two variables simultaneously to identify possible relationships while cross-tabulations were used to identify interdependencies between variables in line with Saunders, Lewis and Thornhill (2007) and also Lozano, Nummert and Ceulemans (2016). This process was used to analyse multiple variables at once and detect patterns in the data which shows possible relationships that exist between variables. Once a pattern was detected, a correlation coefficient was calculated to further explore the relationship. This was done by calculating the value of Pearson's 'r' for interval or ratio variables or Spearman's 'rho' for pairs of ordinal variables (Field 2009; Lozano, Nummert & Ceulemans 2016; Saunders, Lewis & Thornhill 2007). The level of statistical significance was set at 5% ( $p < 0.05$ ).

Table 4.6 Variables for the SR process

Variable	Possible values
Major reason for publishing SR pressures important	<ul style="list-style-type: none"> <li>- Response to external pressure to the NGO only</li> <li>- Only internally driven</li> <li>- Driven internally but external pressure was important</li> <li>- Internal motivation was important but mainly driven by external</li> <li>- Both internal and external motivation were considered equally</li> </ul>
Publication of subsequent reports important	<ul style="list-style-type: none"> <li>- 1 – Yes, 2 – No</li> <li>- Response to external pressure to the NGO only</li> <li>- Only internally driven</li> <li>- Driven internally but external pressure was important</li> <li>- Internal motivation was important but mainly driven by external</li> <li>- Both internal and external motivation were considered equally</li> </ul>
Major changes between the first report and the subsequent report(s) if any	- Likert scale
Assessment and communication of sustainability efforts in the NGO	- Likert scale
-Institutional framework	
-Operations	
-Management and strategy	
-Organisational systems	
SR perceived role/actual role	- Likert scale
-Mechanism for assessing & comm NGO activity	
-Promote NGO sustainability efforts	
-Create external value for the ecosystem	



*Continuation of Table 4.6*

- Minimise negative environmental impact
  - Improve organisational image and reputation
  - Improve transparency of NGO sustainability performance
  - Propagate and endorse good practice
  - Assess cost and benefit of sustainability efforts
  - Enhance stakeholder engagement and dialogue
  - Widen donor base
  - Facilitate external auditing of NGO sustainability efforts
  - Meet criteria set out by GRI guidelines
  - Foster change towards sustainability
  - Achieve organisational legitimacy
  - Raise employee awareness about measures to enhance performance
  - Manage impression of others towards NGO
  - Promote and substantiate NGO position as sustainability leaders
  - Enhance credibility, visibility and relevance of NGOs
- 

Table 4.7 Variables used for organisational change in NGO in line with literature

Variables	Value
Change facilitation by SR (perceived/actual)	-Has not facilitated any change/innovations in the NGO
the NGO	-Has facilitated minor changes/innovations in some parts of
the NGO	-Has facilitated major changes/innovations in some parts of
the NGO	-Has facilitated minor changes/innovations in the NGO as
whole	-Has facilitated major changes/innovations in the NGO as a
whole	
NGO impact on the society	-Likert scale
-Environmental impact	
-Social impact	
-Economic impact	
-Governance impact	
Level of SR influence	-Major influence – Minor influence – No influence
-On organisational culture	
-On management (decisions)	
-On employees (behaviour)	
-On donors	
-On government	

## **Chapter 5 : SR Adoption - Result and Discussion**

### **5.1 Preamble**

This chapter presents the results of **phase 2** of this thesis. It explores SR adoption among NGOs in Nigeria using a case study approach. The analysis was framed using grounded theory. In-depth interviews were conducted with a selected number of staff of case NGOs. NGOs play important roles (Fifka et al. 2016) directly or indirectly in the development of communities and advancement of society (Agbola 1994; Unerman & O'Dwyer 2010). These roles are more pronounced and conspicuous in developing nations where members of the society engage in self-motivated (community) projects on the realisation that contemporary government may not be able to cater to the needs of its people, especially the vulnerable members of the society alone (see e.g., Goddard 2020). Fifka et al. (2016) point out that these groups act as an institutional force, oriented towards sustainable development mostly in areas where the government has failed the people in its developmental responsibilities. NGOs participate actively in policy formation (Munoz Margues 2015) and play a significant role in both national and global politics, especially as regards socio-economic and environmental impacts of organisations (Appe & Barragan 2017; Goddard 2020; Fifka 2013; O'Dwyer & Broomsma 2015; Teegen, Doh & Vachani 2004; Unerman & O'Dwyer 2010). SR facilitates the role of NGOs in advancing the socio-economic development of nations. For instance, GRI (2021) indicates that SR helps NGOs manage their multi-stakeholder relationship and fosters a move towards a sustainable, independent and resilient society.

This chapter examines the SR adoption mechanisms, factors that influence SR adoption (Oliveira Neto et al. 2018) and the challenges. Since this is exploratory, I specifically sought to investigate the drivers of SR as well as to evaluate the challenges of its adoption among Nigerian NGOs as indicated in literature by Asogwa et al. (2021).

## **5.2 Results**

The following sections present the results and discussion of the main themes that emerged from an in-depth analysis of the interviews with staff of selected NGOs in Nigeria. The findings show a nuanced perspective of SR adoption among NGOs in Nigeria. Accordingly, this section first presents the adoption mechanism, followed by the motivations for the adoption, the associated challenges of SR and finally the discussion section.

## **5.3 Adoption Mechanisms in NGOs**

The concept of sustainability espouses the cause of justice and fairness: fairness to the present and the future, and by extension, fairness between human beings and nature (Baumgartner & Quaas 2010). The global interest of enterprises in sustainability has always been associated with legitimacy and/or accountability (Archel et al. 2009; Crespy & Miller 2011; Jones 2010; Jones & Mucha 2014). This is not different for NGOs; according to Joensuu et al. (2015), SR is a critical response to stakeholder demands and proof of accountability. In order to gain legitimacy and add a voice to issues of governance, NGOs disclose vital performance information via SR to stakeholders (Crack 2018; Crespy & Miller 2011). An excerpt from one of the interviews illustrates this.

We communicate sustainability through our reports, in fact, when we started SR a little over seven years ago, our usual quarterly and annual reports had to change to reflect that and this change transcended to even our current monthly performance reports from different unit heads and of course, it is an extension of accountability to our stakeholders because we want to establish that trust [...] and then to stamp our existence, although there is no structure for this, nor unit or person solely responsible for it [laughs!] (Interview excerpt).

The above excerpt shows that, in order to ensure that the activities or programmes of NGOs yield the desired impact in the lives of the beneficiaries, it is important to communicate a good sense of trust (see e.g., Dewi, Manochin & Belal 2019b). Trust can be established through SR which can subsequently result in effective collaboration between NGOs, the beneficiaries of their services and the resources providers. It can also enhance or lead to effective and efficient utilisation of resources (Dewi, Manochin & Belal 2019b). Essentially, SR is critical in NGO communication because it acknowledges responsibilities, and explains steps taken in responding to economic, social, environmental and governance concerns of the society. The sustainability efforts of NGOs differ just as there are as diverse objectives of NGOs as there are numbers of NGOs (Asogwa et al. 2021). For instance, welfare NGOs centred mostly on the provision of health services/infrastructure, and support for green finances while advocacy NGOs mostly engaged in sensitisation and awareness creation about issues peculiar to the environment such as renewable energy needs, human rights breaches, poor governance, gender inequality, race/ethnic sentiments and the likes. However, during a crisis, most NGOs in developing countries usually adjust to current realities. For example, during a crisis, one could find advocacy NGOs engage with environmental sustainability projects in response to societal challenges and to demonstrate accountability to the people. This was common during the COVID-19 pandemic when most NGOs adjusted their programmes to cater to the critical needs of society. In this sense, an NGO defends its moral integrity and reputation by being accountable (Zharfpeykan & Ng 2021) or being seen to be accountable. SR is generally a voluntary exercise, especially among NGOs. It is oriented towards assessing social, economic, environmental (Lozano & Huisinigh 2011) and governance efforts of organisations as well as communicating the same efforts and progress to stakeholders (GRI 2020). It plays a key role in providing the information that stakeholders need and also helps in managing their perception of the operation of NGOs (Zharfpeykan &

Ng 2021). This in turn helps to build the reputation of an NGO as well as its legitimacy as it gains acceptability. Accordingly, one of the respondents noted that:

The way we do this is that we ensure every aspect of our social, economic, and environmental impact in society is well communicated to our people out there. We don't stop there; you know we also play a significant role in entrenching good governance and not many of our efforts in these directions are captured in our traditional annual report. Absence of complaint procedure or ethics for reporting has made it imperative that we devise a means of reaching every party (W1).

Alluding to this, another interviewee had this to say:

Over time, we realised that it is not just enough to assume the society is aware of your impact or leadership footprint. As an international NGO coupled with media exposure, we started a stand-alone report for this over ten years ago, though we didn't call it SR at first, the content is almost the same and in accordance with our foreign branches, although sometimes people question these reports (hahaha...) but we cannot give up (S3).

In line with Scobie, Lee and Smyth (2020, p. 2), what readily comes to mind is 'would this be the case if NGOs were grounded in the thoughts, values and practices of indigenous communities? And/or what internal factors could facilitate the entrenchment of their social mission among beneficiaries which are embedded in self-determination?'

It is also noted that many NGOs communicate their sustainability efforts through the usual internal weekly/monthly report but this does not adequately serve external purposes. As a consequence, it is often difficult for external stakeholders to know, let alone understand, the dynamics and the plans NGOs have for sustainability, including the drivers and the possible barriers to their sustainability agenda. SR has the potential to activate systems of political, social and cultural relationships that take place within the communities where NGOs operate (Dewi, Manochin & Belal 2019b).

#### 5.4 Factors Influencing SR Adoption

NGOs are increasingly embracing the practice of SR as a critical socio-economic paradigm shift. Lozano and Huisinsh (2011) indicate that SR adoption by organisations is on the increase worldwide. SR reporting has the potential to help both businesses (for-profit organisations) and NGOs in the effort to advance the cause of nature, improve the quality of lives and contribute towards achieving sustainable development goals. It complements the efforts of organisations towards achieving a sustainable society (Lozano & Huisinsh 2011; Oliveira Neto et al. 2018). A number of factors motivate NGOs to pursue this objective, a summary of which is first presented in Table 5.1 below with indicative examples.

While numerous factors motivate the desire for NGOs to report on sustainability, this research revealed that donor dependence, stakeholder pressure, legitimacy, and accountability are the dominant factors influencing SR adoption. Others include impression management, media exposure, transparency and so on.

Table 5.1 Factors for SR Adoption

NGOs	Factors	Indicative examples
ENGO	Stakeholder pressure	“[...] even if we did not wish to embrace SR, the pressure [...] is very high”
	Donor attraction	“We need to strategically position to be able to attract donors [...]”
	Legitimacy	“[...] there is an agenda for legitimacy in this sector [...]”

*Continuation of Table 5.1*

Media exposure	“Exposure to media brings us to limelight and this pushes reporting”
Impact	“The need to remain in business drives us, remember the society also needs
Impression management	to believe not only in you but in what you are doing, so we need to demonstrate and communicate any impact”
WNGO Pressure	“Often times it comes from outside pressure, the stakeholders are now more aware, and are demanding accountability and that is basic, accountability is key”
Legitimacy	
Accountability	
Type of intervention	“The type of things we do also drive this, imagine here in Lagos, the pressure
	is quite high, people want to know what exactly you are doing with the excluded communities, the deprived, [...] those denied their rights”
NNGO Transparency	“Ignore SR and be ignored by donors, it’s that simple, no foreign donor will take your request for fund serious, regardless of your argument without SR; and this has become a common practice”
Stakeholder pressure	
Donor attraction	
Accountability	“Remember we are international NGO, so accountability and transparency are very key, stakeholder pressure as well as other internal mechanism has persuaded us, otherwise, it wasn’t like this before”
Media exposure	“One thing we all know is Abuja is the capital city, so we are highly exposed to media attention, and we are covering North East as well with all the problems occasioned by Boko Haram, [...]”
SNGO Legitimacy	“At the moment, SR has become an instrument to communicate performance, and appear forward looking”
Stakeholders’ influence	
Reputation	“We are doing it because we need to project our reputation to the public as watchdogs, note that we demand accountability especially from all over the Niger Delta, accountability from leaders is very key, because of oil”
Accountability	
Donor attraction	“Stakeholders are mounting heavy pressures on us and it seems that basic reporting is inadequate following from what others are doing, we also need to attract donors once the society believe in us”

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Source: Fieldwork, 2020

#### **5.4.1 Donor Attraction**

The respondents believe that adopting SR will help them attract more donations. For instance, a principal interviewee in ENGO had this to say:

SR is very important to us because our resources are shrinking, since this pandemic, we have not been able to secure funding as we used to do, access to health services are declining, education sector leaves much to be desired, so to be able to stay ahead, we must communicate our commitment in these areas to get more support (E1).

In line with this, an interviewee from NNGO noted that:

The idea of reporting on sustainability increases access to finance and as a resource-dependent organisation, it is critical to do things that we emphasise, practices that draw us closer to donors because we are exposed to media as well [...] (N2).

The desire to increase funding from donors is pushing more the interest of NGOs rather than the people they are representing. The thin line between service delivery and the need for resources must be managed effectively; otherwise, it will create a gap between their self-interest and their social mission (Kuruppu & Lodhia 2020). The evidence presented suggests that regardless of all the advantages that SR may present, most NGOs adopt it because it tends to attract more donors. Same argument holds for stakeholders pressure.

#### **5.4.2 Stakeholder Pressure**

In all the case NGOs, interviewees reported that stakeholder pressure drives the adoption of SR. For instance, Herremans, Nazari and Mahmoudian (2016) as well as Joensuu, Koskela and Onkila (2015) reported that the rationale behind SR is to respond to stakeholder demands. Balancing the multiple and often diverse and conflicting interests of different stakeholder groups has been a contested debate within NGO research (Kuruppu & Lodhia 2020). This perhaps pushes NGOs to develop different levels of stakeholder relationships and allocate resources that respond directly to their demands. This could partly explain the



complex nature of discharging accountability within the NGO sector. Although it is not clear which stakeholder group exerts this pressure, the subsequent interview responses suggest that NGOs tend to privilege accountability to the more powerful stakeholders. However, Dewi, Manochin and Belal (2019b, p.4) advised that NGOs must ‘avoid accountability disparity’ if they want to live up to their social mission. NGOs tend to operationalise their relationship with stakeholders in many ways. For example, an interviewee stated that:

When we want to learn from our stakeholders, we usually ask for feedback or engage them on certain community projects to understand their views about our performance and expectations of our services. In addition, feedback from donors and their often high expectations (hahaha...) expose us to intense pressure to meet and close any expectation gap through reporting (S4).

From the responses, it is apparent that pressure from stakeholders (donors) has steered NGOs towards increased performance and concentration on output as opposed to impact. NGO activities are mostly unregulated by state laws just as reporting on sustainability is not mandated by regulation. Basically, it is the reaction from the stakeholders (internal/external) that keeps them in check most often. Alluding to this, another interviewee remarked:

Stakeholders are more aware now, social media has increased access to information, they take pictures to post it on Facebook and we will be inundated with calls from several quarters and even from abroad. So, it is not business as usual and you know, he who pays the piper calls the tune [laughs...] (W5).

### 5.4.3 Legitimacy

Regarding legitimacy, it is observed that NGOs are in constant need of asserting legitimacy. Crespy and Miller (2011) report that NGOs generally lack legitimacy and one of the ways to rebuild it is through SR. They argued that for NGOs to gain a legitimate voice in their governance and sustainability mechanisms, they (NGOs) must as well prioritise information disclosure just as they require it from corporations. Interviewees perceive that adopting SR has helped them to gain legitimacy either with the general public or within the stakeholder space. The role of NGOs in policy formulation and provision of the alternative services that the government fails to provide in most developing nations is expected to give them legitimacy in the eyes of the society. Based on this, NGOs strive to get a generalised perception that their activities are in fact well intended, important, and suited for the society and within the purview of its belief system, social norms, and values. In line with this, an interviewee stated:

As a credible voice of the people, we play a significant role in developing and implementing sustainability programs even for the corporate sectors to follow and this helps to espouse our role or relevance in society (E4).

In addition to this, an interviewee from WNGO remarked that:

Through our report, we aim to ensure that people see us as a true representation of their voices. So, it is critical for us to adopt SR to be able to project that image, otherwise, our acceptability will continue to be in doubt (W3).

#### **5.4.4 Accountability**

Another relevant driver is accountability. NGOs demonstrate accountability through the assessment of their impact (Akpanuko & Asogwa 2013; Dewi, Manochin & Belal 2019a) which could be social, environmental or economic (Goddard 2020). Most of the interviewees see SR as a means of communicating key economic, environmental, social, and governance impacts to stakeholders. This creates pressure in the way aid services are delivered. The pressure is manifested in the context of the levels of influence held by different stakeholders that contribute to shaping NGO programmes (Kuruppu & Lodhia 2020). This influence of various stakeholders impacts the decisions of NGOs and explains their accountability process. The intrigues that emanate from this are further explored and contextualised in chapter 6. Adoption of SR also helps them to provide awareness of important aspects of the activities that cannot be communicated through the traditional reporting process. For instance, most NGOs go outside their core mandate to provide support in a time of emergency. An NGO that is dedicated to fighting human rights abuses and contributes to the advancement of girl-child education in a developing country is contributing to the quality of life and living standards in ways that traditional reporting may not be able to show. In response to this, the regional manager of NNGO had this to say:

Here in the North, we are basically responding to those that have been displaced by Boko Haram and bandits for over three years now, however, our core mandate is advocacy. We have literally left that to cater to these needs because it has become a recurring [problem] here. In this situation, SR helps us to account for some of these, we are able to tell our stories and through that, we solicit more support (N5).

In accordance with the above point, a manager in WNGO conveyed:

We are at a point where accountability is not just demanded but questioned, funding is declining at a very rapid rate, did you hear what President Trump said? [...] America is withdrawing support for World Health Organisation (WHO), the implication of this for developing countries especially in Africa is huge, so we do not take any chance at accountability and in fact, we go out of our way to prove our relevance by extending a bit outside our mandate (W2).

#### **5.4.5 Media Exposure**

Many NGOs operate under the spotlight of media, especially the international NGOs. Due to this, NGO activities are constantly under scrutiny as watchdogs themselves. In this sense, the media has also put its own pressure on NGOs while they try to remain positive in the limelight. They explore the opportunity to communicate NGO activity because questions are being asked about their sustainability efforts. In the same way, an interviewee stated:

Well, for us, SR is no longer a matter of what we need to do but what we have to do. This is essentially because NGOs are exposed to the media, and the public is constantly waiting on us. We also try not to miss the opportunity it presents to assess and communicate our activities. And SR is a useful tool for this, I must say (E2).

There is a high level of media effect on corporations and NGOs are not different. This phenomenon has become more intense these days because of the rapidly growing and complex media environment. This is in addition to the high number of media channels and the enormous amount of media messages that are communicated daily, targeted at the public. Given that there is rarely a measurement for media content, it has the potential to make or

mar reputational images. In this sense, NGOs have courteously used SR through the media to enhance their credibility and relevance. Likewise, an interviewee expressed that:

[SR] is a very useful tool in communicating to the audience which in this case are our stakeholders. Media searchlight on the NGOs has also encouraged us to enhance our credibility and visibility through that (W4).

#### **5.4.6 Impression Management**

Given that NGOs are constantly under public scrutiny (Asogwa et al. 2021) as highlighted earlier, NGOs use the reporting of their activities to build organisational image and strengthen the public perception. An interviewee from SNGO articulated that:

The public perception about NGO services has been a very big problem for NGOs to contend with in general. However, I would say that the Nigeria context or Africa by extension is a very heavy scenario because of the enormous social problem that people face, so it is important for us to manage these impressions of others towards us (S4).

In order to manage the impression of others towards NGOs, they also use SR to check sustainability washing. The term sustainability washing was first introduced by Asogwa et al. (2021) to mean giving a false impression about SR. As self-acclaimed sustainability crusaders, NGOs through SR try to maintain the impression that indeed they are leaders in sustainability practices. Correspondingly, an interviewee put forward the following view:

We are also influenced by the need to substantiate our position as sustainability leaders (...) this is an important recognition of our efforts towards a sustainable future (N1).

#### **5.4.7 Transparency**

As indicated by the interviewees, SR is a useful instrument to show transparency to the diverse stakeholders of NGOs. Transparency in service delivery and project execution can be demonstrated through SR (Kuruppu & Lodhia 2020; Scobie, Lee & Smyth 2020). The desire to show transparency has influenced the adoption of SR by NGOs. Relatedly, an interviewee had this to say:

Transparency to stakeholders has been at the forefront of this. If you are transparent and accountable to the different levels of stakeholders, it does you a lot of good, if you show your passion to the community, leaning to the community you serve, connect with them and show that zeal and transparency in all your dealings, it helps a lot and a report that showcases key deliverables is one way to this (N2).

Sustainability reports not only go to the providers of funds (donors) but to the demand-side stakeholders (beneficiaries). Most times, the report looks at the activities of NGOs that have been done, the people that have benefitted from the project, what is happening in the field and most importantly the plans for the future of the project. SR reports not only help NGOs to document their record of activities but communicate their goals in a transparent manner that transfers ownership to the demand-side stakeholders (Ejiogu, Ejiogu & Ambituuni 2019). In the same vein, an interviewee had this to say:

For us in [WNGO] sustainability report has helped us regain the confidence of the people because we try to show them that the project belongs to them and they don't just hear it, they see it ... (W3).

#### **5.4.8 Reputation**

The role of NGOs in complementing the efforts of the government to deliver key developmental goals cannot be overemphasised (Bank, Hulme & Edwards 2015). NGOs performing welfare and advocacy programmes have become increasingly important in developing countries because they fill the gap created by the failure of the government in the provision of basic services to society (Dewi, Manochin & Belal 2019b). Since NGOs depend on donor funds, it becomes crucial for NGOs to prove their reputation in the management of the funds which are kept with them in trust. They are required to deliver efficient and sustainable programmes (Dewi, Manochin & Belal 2019b) in fulfilment of their social mission (Asogwa et al. 2021). As such, NGOs try to project their credibility through SR. Based on this, an interviewee replied that:

Yes, [SR] is another opportunity for us not only to show accountability but to prove that NGOs are reputable organisations worthy of the public trust and expectations. Although the projects technically belong to the [beneficiaries], there are some expectations from the donors too; if you don't carry them along or show evidence of some level of integrity you will fail. They all know the kind of environment we operate on in Nigeria; they know the level of corruption here. Some people will get the money and put it or claim to put it into one intervention or the other but no result to show for it, no funder will tolerate that (E4).

Scandals ranging from poor accountability to mission drift, as well as the debate on whom accountability should be provided to, have seen an erosion of trust in NGOs (Asogwa et al. 2021). Further, arguments as to which stakeholder group NGOs prioritise, either the donors or the beneficiaries, have brought the reputation of NGOs into question in recent times. Relatedly, another interviewee articulated that:

Reputation is very key for the survival of NGOs especially now (...) NGOs have multi-stakeholder with often divergent interests. To manage this effectively, NGOs need not just prove that it is reputable but show to be reputable and one way of doing this reporting (N5).

Generally, the factors that influence NGOs to adopt SR seem to be externally driven, which raises a question about the genuineness of NGO's altruism and commitment to the concept of sustainability. For instance, ENGO claim that since NGOs are generally resource-dependent, their emphasis will primarily continue to be tailored towards addressing the specific needs of the fund providers instead of beneficiaries with their attendant pressure. This is similar to the assumption of SNGO and WNGO that as long as NGOs continue to depend on donations, donors' interest will continue to override every other interest in NGOs, more especially in Africa with heavy dependence on foreign donors. This, in principle, goes contrary to the very ideology with which NGOs exist and which they preach that they uphold. This reveals a certain level of inadequacy on the part of NGOs to show commitment towards information disclosure (Ejiogu, Ejiogu & Ambituuni 2019; Crespy & Miller 2011). For instance, despite the emphasis on the issues of efficiency, effectiveness, assessment, and outcome as well as the quality of service delivery, it is quite interesting to note that virtually none of the participants considered these as factors. The responses we got suggest that NGOs in Nigeria are yet to take full advantage of the concept of SR, a situation that accounts for numerous



informal and awkward reporting techniques that have not been able to meaningfully showcase their efforts towards improving the quality of life.

## 5.5 Challenges of SR Adoption

This section explores the key challenges affecting the adoption of SR among NGOs in Nigeria. A summary of these challenges as revealed by respondents is presented in Table 5.2 with indicative examples. Increasing interest in SR shows that NGO leaders have the tendency to adopt and report on sustainability in response to the global public awareness of the numerous roles that they play in solving social, economic, environmental, and governance problems (Jackson, Boswell & Davis 2011). This readiness by the world’s largest altruistic group does not come without some forms of challenges.

Table 5.2 Challenges of SR Adoption

NGOs	Challenges	Indicative example
ENGO	Voluntary	“SR is technically an optional thing, no regulation which is an issue [...]”
	Religion	“Nigeria is a very religiously diverse country, some forbid [...] certain things”
	Cost	“As I explained earlier, we depend on donation, SR involves extra cost because you must consult and get accurate data”
	Government policy	“The government is not making it easy for us, there is a lot of inconsistency in their policy coupled with the fact that we don’t have a format”
	Uniformity	“To be honest, some of don’t really know how or why we should do this”
WNGO	Basic Knowledge	“To be honest, some of don’t really know how or why we should do this”
	Voluntary	“Emm, the issue of voluntary reporting has made it easy for a lot of NGOs to get away with so many things, I heard from our international partners that some countries have legislated on this but we are yet to [...]”
	Climate Change	“Climate change is a big challenge, sometimes our reports are proven false because of climate change issues”
	Assurance	“Different NGOs prepare their report in the way that suits them, so some material aspects are usually missing or it is lacking in content”
	Uniformity	“I agree this is an important concept but we need some training [...]”
NNGO	Cost	“Assurance and verification constitute a very big barrier to us in SR, maybe because of the situation in North East, people want to have trust in it”
	Knowledge/skill	
	Voluntary	

*Continuation of Table 5.2*

	Climate Change	“I will say bad policy from the government, aside the fact that it is voluntary we don’t get counterpart support from the government and they want a very fancy report [...]”
	Government policy	
	Culture/religion	
		“Behaviour as well as needs are informed by our value system just like religion, this could constitute a barrier for SR based on your area of intervention”
SNGO	Voluntary	“It is VOLUNTARY (...), I don’t know if that answers your question but it makes excuses for a shoddy report and again, there is no established pattern to
	Capacity/skills	
	Assurance	follow while preparing the report”
	Culture	“[...] in some culture, you cannot make public what you did for them”
	Uniformity	“We still need to develop certain capabilities and skills to be able to do these
	Government policy	things, it is not a matter of adopting western style or forcing it down on us
	Cost	here, our capacity is not the same [...] don’t forget that they may have a
	Knowledge	friendly policy from their government, here is not the same, they may have defined pattern or uniform indicators but we don’t”
		“[...] you know we depend on resources, and these reports are not cheap”
		“Some of our staff lack the basic knowledge and the requirements of the report which falls back to us”

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Source: Fieldwork, 2020

The challenges uncovered in this study include voluntary reporting, lack of uniform indicators, assurance, unsupportive government policy, cost, capacity to prepare report/skills, religion and culture and so on.

### **5.5.1 Voluntary Nature of Reporting**

Findings from the interview suggest that the voluntary nature of reporting constituted a barrier to SR adoption. An increasing number of NGOs appear willing to report their environmental, social, economic, and governance performance if there was a law from the regulatory bodies mandating NGOs to organise and report on sustainability. For instance, the MD of ENGO had this to say:

SR is a useful tool that communicates success and documents capacity, in my opinion, NGOs would happily embrace it if it was legislated upon by the regulatory authorities because it then saves us the hurdles, they might go through trying to convince the gatekeepers or getting the buy-in of the government (E1).

SR is a rapidly growing phenomenon that is embraced by both corporate organisations and the third sectors alike; this is further supported by the growth of GRI usage on the global stage (GRI 2020). This demonstrates an emphasis on the need for adequate information disclosure and proper stakeholder engagement. Based on this, an interviewee stated:

Voluntary reporting in NGOs has effectively reduced the quality of information disclosure and increased pressure by stakeholders. Aside from the fact that donors would necessarily need this, which we have now incorporated into our normal periodic report, it is critical to demonstrate commitment to the stakeholder group that we directly serve because those group may not be privy to our routine report which we might be submitting to managers, donor or the government in principle, as the case may be (N3).

### **5.5.2 Lack of Uniformity of Reports**

On the subject of uniformity, the interviewees revealed that the reporting pattern differs between NGOs, and this is caused by a lack of uniform reporting indicators. Findings from the interview reveal that this is serious challenge that NGOs face in reporting on SR in Nigeria. Each NGO had its own pattern of reporting that is handed down by the organisation through the donors. This process tends to neglect specific operational contexts that inadvertently define peoples' way of life, and which should inform the reporting pattern. For

instance, the culture and the religion of a people could have a role in the way they behave or see things in general, which in turn is expected to inform the reporting indicator. Due to this, it is important to have a streamlined structure to accommodate the peculiarities of different projects of NGOs. An interviewee stated:

There is a need for a structure for monitoring reports and ensure a consistent pattern that will be the same for all NGOs to get that [uniformity], after ensuring that capacity is provided. I think the government should have been the best structure for that since all report comes to them, supposedly, they can serve that purpose of ensuring that there is uniformity across the board for all NGOs or adopt a recommendation such as this (S4).

Reiterating the point made above, another interviewee had this to share:

Ya, there should be an integrated system, all over the world now, people are talking about integration, integration is the key, there should be a blueprint of what the country should be, they should be integrated with funding and integrated with activity. For example, when I was working in East Africa (South Sudan precisely), there was what we called 'eco-fund'; this was a concept developed by US system whereby CanadaAid is there, AusAID is there, USAID is there [...] so it's integrated and it was managed by crown agent effectively and these are the kind of things we want to see in a place like Nigeria and in fact all over Africa, a situation where all partners come in, donors come in on a table to say okay this is what we want to do, not oh I want 10 boreholes, this one says I want 50 boreholes, where is the priority here? Do we really need 50 boreholes? So, these are the questions we need to ask, so there is a need to set the priority right to integrate our systems to ensure that the things we are doing are

effective. So, there is a need for integration, integration of funding, purpose, integration of objective, everything needs to be integrated and finally culminating in integration of reporting (S4).

Although there seems to be some kind of streamlined processes currently, it does not cover all areas of NGO activities. For instance, an interviewee had this to say:

Depending on the project, they could have the same system of reporting, for a project like HIV, for instance, we have streamlined monitoring and evaluation platform that most health NGOs report with and when reported it gets into the national system [...] You just go there and check the segment that speaks to what you are doing and you report, however, for other projects like malaria, education, environment including advocacies, etc. I don't know how those ones work [...] so streamlining is very important really because it facilitates data sharing, comparability, and verification (S3).

### **5.5.3 Bad Government Policy**

Government policy is another challenge to SR adoption. The government initiated a law that intends to control monies donated to NGOs and the body of NGOs revolted and this bill was dropped around April 2020. They complained that the government was not providing adequate counterpart funding and, in some instances, failed to provide at all to support or complement the efforts of (donors) NGOs, yet wanted to control the very funds donated by outside bodies. While that seemed like a plausible argument, the government claimed that there was a high level of mismanagement of donor funds while NGOs claimed that

government wanted to control NGOs through the back door with such a bill. Relatedly, an interviewee had this to say:

The government is expected to provide the enabling environment and the needed structure for us to thrive, we complement their efforts in providing the much-needed services that are hitherto neglected by the same people [them], rather than feel sorry, they want to [indirectly] regulate NGOs. Most of the funding in Nigeria come from foreign donors and even the counterpart funding that is supposed to come from the government, doesn't come, and you know people tend to be interested where their money is, rather than provide some part of the money which will make them be interested anyway [...] I feel the government [of Nigeria] is not just interested in the services, their interest is in the donor fund. Those of us that worked tirelessly to make sure that the bill is killed have been tagged all sorts of names, they tried to use the media to slander our names and destroy our reputation with corruption allegation, but we were not deterred. In fact, the more they tried the more we persisted because we all know how our [corrupt] politicians lie, if they had succeeded, who will represent the voice of the people; the lowly placed, the downtrodden, the excluded and the marginalised members of the society? Tell me! You know, most people don't know what we have achieved by that but I thank God for it really (S1).

The will of the government is minimal and the need to take ownership is very critical for the sustainability of NGO projects; there is a commendable attempt by NGOs to transfer capacity/skill to the government staff but the ability to demonstrate that they can use that same skill to achieve the same results as the NGOs is doubtful. This is largely because most of the things NGOs do were usually budgeted for both at the national and state level but there

is a mindset that the donor fund is available and instead, they will devote more efforts in attempting to regulate for the fund, neglecting the critical infrastructure that will facilitate aid delivery. In addition to this, an interviewee from ENGO had this to say:

We see situations where the government personnel know the right thing to do but they want to cut corners for selfish interest and go as far as introducing some bureaucratic bottlenecks that tend to frustrate our work. So, personally I am not confident that the government can sustain what the donors are doing through the NGOs except maybe when it constitutes a very huge risk for the Nigerian population, perhaps that's when the government can come into the light that they actually need to take over. For example, the donor funding, particularly for HIV, is dwindling, it has really reduced, yet the burden of HIV is still very huge, so when the funding stops, people infected are at the risk of dying massively, so we are taking the message of 'the burden of disease in Nigeria is real'. This is where donor funding has taken us to, this is the existing gap, we are transferring capacity for as much as possible and as much as the government personnel can take (E5).

#### **5.5.4 Religion/Culture**

Nigeria is heavily divided by religion as highlighted in chapter 2, with the North predominantly Muslim and the South predominantly Christian. This characterises the type of life or thing people do or are allowed to do in the regions. There are practices embedded in culture or religion that are somewhat inimical to modern-day society. Such practices include cutting of peoples' fingers as a punishment for sin or some kind of disobedience; caning; or banishment. Others include forcing people to follow particular customs or religious practices against their will (especially women). However, in some of these cases, development agents

who stand against this are seen to be standing against their religious or cultural beliefs and so they do everything possible to stop them. They do this by resisting intervention or attacking any form of report in that direction. For instance, an interviewee had this to say:

One hindrance we have with reporting especially in the North is stiff religious and cultural beliefs. Sometimes they feel that the presence of NGOs in their area is to monitor how they live their life or at worst condemn and such, they resist any form of enlightenment programme. Sometimes, they can even come and knock on your office for a report they found offensive or against their beliefs (N3).

#### **5.5.5 Cost**

While NGOs continue to contend with declining funding globally (Kuruppu & Lodhia 2020; Asogwa et al. 2021), the cost of preparing and publishing SR continues to pose a challenge for NGOs. There are certain costs associated with the preparation of sustainability reports. This can vary depending on the size of the NGO and the nature of its operation. Some NGOs decry the high cost of preparing and publishing reports that serve their various stakeholders' interests (Unerman & O'Dwyer 2010) and as a result, feel discouraged from engaging in such practice. Arising from that, an interviewee had this to say:

Our funding is limited, and the services are in high demand. The problems the Nigerian people face daily seem to be on the rise, government keep making life more difficult for the people and unfortunately hoping for miracles from NGOs. As an implementing agent, I can tell you that things are not as they used to be [as regards funding], we are practically constrained and there is pressure from all sides, so



sometimes we tend to cut costs from every possible side and this affects our reporting too. There is always this pressure to focus on the more important side ...[laugh] (S5).

Alluding to this, another person in the group interjected and said:

Wait! even if we had all the funding we need as NGO, preparing reports consumes considerable amount of money and not only that, it consumes time as well and this time is paid for which are all part of the costs (S5).

### **5.5.6 Assurance**

Although there has been institutional support by both global and local institutions regarding SR and assurance, the assurance practices have not effectively served as an instrument of social accountability. For instance, in the examination of stakeholders' interest in the sustainability assurance process by Bepari and Mollik (2016), it was found that in the absence of stakeholders' engagement in the assurance process, sustainability assurance practice does not espouse accountability. Further to this, there is a scope of limitation on the assurance statement as well as the inability to address issues of assurance to the various stakeholder groups which would ultimately enhance the quality of the report. In line with this, an interviewee had this to say:

Providing assurance for our report is very key to building that trust and confidence the NGOs desire. The truth is that it is difficult in this case because you know, we cannot audit ourselves. It might be difficult to holistically address the issues of accountability without erasing doubt or iota of doubt from whatever you claim to have done (N5).

In alluding to this, another interviewee had this to say:

I think it boils down to regulation, a neutral body may be needed to do this and of course, not the government (...) hahaha. This might sound uneasy to you, but to be able to achieve real change in this respect, I think there must be an involvement of other stakeholders (W2).

### **5.5.7 Poor Knowledge of SR**

Most of the NGOs investigated showed lack of knowledge or skill needed for organising and preparing the report. Some interviewees expressed concern about the actual content of a typical sustainability report. As indicated by Farooq and de Villiers (2019), managers working in NGOs new to sustainability will always exhibit poor knowledge and understanding of SR preparation and its content. In line with this, an interviewee had this to say:

[...] we do our best, for instance, the project coordinators sometimes barely understand what to do about SR. Some think it is just about providing a report about the environment [...] I will support a stronger conversation about this to be honest, but we are doing our best to get everyone on the same page as possible though not without challenges (E4).

Alluding to this, another interviewee had this to say:

Last year [...] but I have been involved in educating staff about the concept, it is not quite a straightforward thing sometimes because the GRI seem to be designed for

corporate sector reporters (hahaha), so it is not really easy for us to follow the GRI guidelines but I have always emphasised the content we need (W3).

This argument is not different for other factors such as climate change. Respondents claimed that changes in climate also constitute considerable challenge for SR.

### **5.5.8 Climate Change**

The impact of climate change on the environment is huge (Biedenkopf, Eynde & Bachus 2019), and this threatens continued human existence on earth as a whole. The readiness of NGOs towards climate change adaptation continues to be threatened. NGOs, through their campaigns, make contributions towards minimising the impact of climate change on the human environment in order to improve the overall quality of life as conceived through their mission. However, these efforts have not yielded the desired result as the impact of climate change continues to evolve in complexity and erode these contributions. In line with this, an interviewee had this to say:

Climate change not only constitute threat to life in general but to the activities of NGOs. Reporting is a very big aspect of what we do, and you can't report what you don't see, you can't report zero performance, say a situation when you complete a project in a community and it is taken by flood overnight, or when excessive rain destroys all your efforts for years. Let us talk about heat; say you finish providing shelter for internally displaced people in the North and due to heat, the houses get burnt as it happened in Australia (...) recently. So, these are real issues affecting both our programming and our reporting (E5).

## 5.6 Further Discussion

SR is an accounting tool that can help organisations institutionalise sustainability within themselves (Farooq & de Villiers 2019, p.1240). Every unit head or project lead or manager (line managers) contributed to SR process in one form or the other in studied NGOs. There was simply no uniqueness attached to SR in terms of having a unit responsible for it or a specific individual assigned to handle SR. At the start of the process for SR, the monitoring and evaluation unit will provide the projects leads or mid-tier managers responsible for SR content with specific information or guidance on what is to be expected. This reflects strongly in the quotations from interviewees about the challenges they face in SR adoption. For example, some interviewees expressed concern over why they should even prepare SR, explaining that, not only did they not properly understand how it is done but why it should be so complex. It is understandable that emphasis on SR is passed either from the senior managers (top management team) or from the funders as one interviewee revealed that without SR, there may be no funding for them (see Table 5.1). In this sense, efforts made towards SR are with the intention of attracting donors. Different NGOs have their understanding and/or application of the concept of sustainability. Current literature shows that the understanding of SR in NGO literature is diverse (Asogwa et al. 2021, p.2); however, this study notes that this diversity extends to the industry practitioners. The primary goal should be to address issues that have to do with ‘why’ and ‘how’ NGOs should prepare SR as well as the benefit thereof and in line with their social mission. For NGOs to embed or institutionalise sustainability, it might be necessary to tailor the explanation towards addressing issues of concern to the sector which are to achieve legitimacy and/or donor attraction by extension.

Farooq and de Villiers (2019) argued that SR adoption by organisations will lead to the institutionalisation of sustainability within the organisation and this will ultimately enhance organisational legitimacy (Lai & Stacchezzini 2021). Legitimacy is a major factor influencing the adoption of SR by NGOs as noted earlier in the findings. This relationship is explained in Table 5.1. Legitimacy itself is given by the stakeholders when they judge the actions of NGOs. Further, NGOs' efforts to become legitimate can help explain their behaviours towards the environment and the society at large. NGOs could achieve legitimacy as they seek to establish a balance between social values associated or implied by their activities and the norms of acceptable behaviour expected by the donors (stakeholders). This gives rise to an interwoven relationship between adoption of SR, its embedment or institutionalisation and legitimacy, achieved by aligning not only with the societal values and norms but the expectations of the donors.

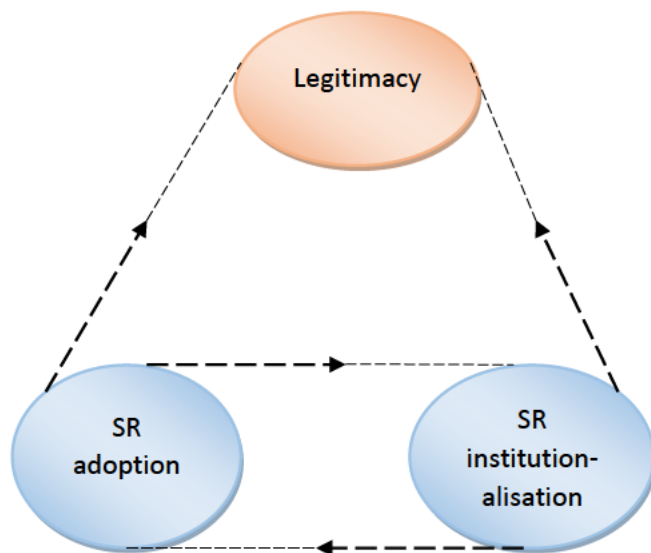


Figure 5.1 SR Adoption Relationships

Source: Author

To achieve this, NGO leaders could adopt the strategies highlighted in Table 5.3 in phases. During the first phase, NGOs would streamline SR processes and focus on understanding the concept of SR and its benefits, especially to those new to SR or with limited knowledge of

the concept and the preparation processes. To begin, NGOs need to have reporting managers specifically designated for reporting (or SR) purposes. Poor knowledge or the technical ability to prepare SR is a major issue in SR adoption among NGOs studied. Based on this, there is a need to sensitise NGO managers and leaders about the need to adopt and/or prepare SR as revealed by the interviewees; this includes identification of areas of operational and managerial improvement, management of non-financial risk, reputation, accountability and so on. The sensitisation can take the form of training, meetings with individual NGO leaders, workshops, or seminar presentations on SR which will also provide guidance on its preparation as noted by Sukkari and de Villiers (2019) and O'Dwyer and Unerman (2020).

In the second phase, NGOs would begin to embed and routinise the process of SR. As NGOs transition from the first phase, more managerial participation, advocacy and centralisation of the process would be enhanced. The advocacy efforts will facilitate the acceptability of SR practice as well as advance organisational and managerial commitment to sustainable practices. As noted in the interview (see Table 5.1), SR takes a lot of time in addition to the complexity of preparing the report. However, the commitment of managers towards SR practices is low as they prefer to spend less time in the process (Farooq & de Villiers 2019), which is attributed to the seeming low readership as well as the voluntary nature of the SR practice. At this stage, the line managers would learn and take greater responsibility for gathering information from their respective projects and report them to the 'reporting manager' who would organise and coordinate the reporting processes for the particular NGO.

At the final phase, SR has induced learning and change which will not only enhance institutionalisation but result in stakeholder satisfaction and ultimately the legitimacy which NGOs consistently pursue in order to enhance donation. Under this phase, SR becomes more

routinised and formalised within the NGO sector, increasing the usefulness of SR information to all the stakeholders. As this is formalised, the reporting managers in collaboration with other senior executives can introduce key performance indicators for sustainability (Adams & Frost 2008) which will help to improve sustainable practices across a range of NGO activities. This study finds that in some cases, the key performance indicators for sustainability are linked to broader sustainability objectives and strategies highlighted under the SR adoption framework for NGOs (Table 5.3). As NGOs transition from one phase to another, it depicts a higher maturity, learning, change, greater embedding, institutionalisation and routinisation of the SR practices within the NGO sector.

In general, the most dominant challenges to SR adoption are lack of uniform indicators, lack of assurance and unsupportive government policy, and voluntary reporting (refer to Table 5.2). This is supported by previous literature. For instance, Delai and Takahashi (2011); Fifka et al. (2016); Bergman, Bergman and Berger (2017); Bradford, Earp and Williams (2017); Firmialy and Nainggolan (2019) indicated that the absence of strict laws and regulation on SR affects the role of sustainability promoters, particularly where government institutions are unable to provide some basic social, economic and environmental needs of the people. In addition, the uniform indicator was seen to be very critical of NGOs, as stakeholders want to continue to inform policy and influence corporate decision-making (Delai & Takahashi 2011; Dhanani & Connolly 2015). Further, SR reporting information may not be seen to be accurate except if it can be independently verified (Brown & Kohlbeck 2017; Gemmell & Scott 2013; Gomes, Eugénio & Branco 2015). Unsupportive government actions were seen to impede the advancement of SR in the studies conducted by Appe and Barragan (2017) and also Argenti and Saghabalyan (2017). However, contrary to the literature by Rasmussen (2017) as well as Herremans, Nazari and Mahmoudian (2016), our findings reveal that resource dependency is

not a barrier to the adoption of SR in Nigeria. Our study reveals that resource dependency is rather a motivating factor for NGOs to adopt SR: as they are increasingly looking for donors, it is used as a normative tool for window dressing or impression management to attract donors who are keen on sustainability principles as a requirement/factor for considering a donation. This research identifies that NGOs are constantly in need of opportunities for organisational growth, improved stakeholder relationships, dialogue, adherence to laws, feedback, and reputation as well as legitimacy. However, there was no (evidence of) clear management strategies that could specifically or directly relate to the outcome.

This study reveals that the investigated NGOs do not have a streamlined structure for reporting on sustainability. As highlighted in the previous discussion, there was hardly a separate individual or unit solely responsible for stakeholder engagement, nor a code of conduct that would ensure adequate responsibility and reporting processes. In addition, there was a dearth of complaint mechanisms and external verification of reports, which also affected the ability to provide assurance for all reports or claims in the report. This was also noted by Lai and Stacchezzini (2021). However, the secondary data were clear on NGOs' missions and emphasised the need for reputation, information disclosure, accountability, stakeholder engagement, capacity development, and adherence to rules as well as mitigation of risks; but there was no clear direction/strategies on how to achieve this in line with their mission. However, the data revealed inconsistencies in the disclosure practices which caused comparability issues and complex performance measurement. Based on this, we synthesize our findings by drawing on the criteria identified by Kolk (2008) and harmonised by Crespy and Miller (2011) to make the following recommendation. The recommendation is presented as a framework on SR adoption in Table 5.3.



Table 5.3 SR Adoption Framework for NGOs

Criteria	Strategy	Assessment/Outcome
Structuring for sustainability reputation	→ Limit negative environmental, social, economic impact	→ Avoid damage to and seek organisational growth opportunities
Existence of (separate) SR unit information/communication development	→ Stakeholder engagement as part and capacity building	→ Ensure no disclosure or of CSR management gap & capacity
Existence of separate individual ensure solely responsible for stakeholder engagement	→ Assigning responsibility for dialogue mechanism	→ Prove accountability & dialogue relate to key aspects of sustainability practice
Existence of rule/ethics or code of conduct	→ Stakeholder engagement strictly follows code of conduct or code of ethics publicly available	→ Dialogues do not breach any known law or rules
Existence of complaint mechanism for stakeholders	→ Appropriate channel in place to address all issues related to stakeholder engagement and dialogues sustained to stimulate learning	→ Stakeholder engagement as a means of feedback on project activities, sustained to manage relationships.
Existence of external verification of report	→ Assurance is given to the public on the stakeholder engagement and expert knowledge on promoting sustainability is guaranteed	→ Engagement mitigates risk of damage to reputation and promotes legitimacy

Source: Fieldwork, 2020

Findings from the research suggest that the above strategies will not only result in a measurable outcome but will ensure that NGOs are sustainability promoters not only by demanding it from others but by internalising sustainability principles in their approach. This study advances a framework of specific actions for strong sustainability to assist the adoption

of sustainability among NGOs. This will support the development of specific actions as well as advance recommendations for strong sustainability that strengthens SR adoption among NGOs (Oliveira Neto et al. 2018). This framework contributes significantly to the growing body of knowledge in sustainability accounting that supports theoretical diversity. It supports the advancement of all-inclusive indigenous practices that are potentially adaptive as well as assisting in the formulation of policies that guide SR mechanisms and the regulation of NGOs. It will help to address the inconsistencies in the reporting and enhance comparability of reports as well as improving performance measurement and accountability that is beneficiary-focused (Cordery, Belal & Thomson 2019, p.12).

## **5.7 Summary**

SR is a mechanism designed to respond to sustainable development goals, aimed at demonstrating accountability, assessment and outcome, governance and impact, and improving the overall quality of life oriented towards the environment, society, and the economy. This research underscores the influence of SR adoption in a developing country. It draws on evidence gathered from four case studies of NGOs and find that central to the adoption of SR is the need to attract donations rather than the need to demonstrate impact through efficiency, effectiveness, and accountability in the use of donation/resources. Further, the study finds that stakeholder pressure, legitimacy, donor dependence, accountability, and media exposure are major drivers of SR in Nigeria. Surprisingly, this research reveals that culture, religion, lack of assurance, and unsupportive government policy are among the barriers to SR adoption. This research contributes to theory and practice by developing a framework that contextualises the mechanism of SR adoption and supports policy formulation as well as sustainable development agendas.

## **Chapter 6 : Stakeholder Engagement Processes and Their Influence in SR – Results and Discussion**

### **6.1 Preamble**

This chapter presents the results of **phase 3** of this study. When it comes to NGO studies, the influence of certain stakeholder groups is grossly underreported (Asogwa et al. 2021). Literature stresses that critical questions about NGOs' ability to meet sustainability goals are being asked (Dewi, Manochin & Belal 2019b). Questions about the commitment of NGOs to balanced accountability that reflects the interest of those they represent in society have become critical in the pursuit of sustainability agenda and professionalism (see e.g., Guthrie & Parker 2016). Although NGOs are generally pro-people and represent the interest of the less powerful stakeholders such as the poor and the disadvantaged (Brown 2008), often they prioritise accountability to more powerful stakeholders such as the donors and sometimes the government (supply-side stakeholder), resulting in upward accountability (Agyemang et al. 2017; Masdar 2015; O'Leary 2017; Unerman & O'Dwyer 2010). This trend largely characterises NGOs' sustainability practices that favour upward accountability, especially in an environment where institutions of accountability are weak, such as in developing countries (Kuruppu & Lodhia 2020), particularly in Africa (Denedo, Thomson & Yenokura 2017; Goddard 2020). However, literature shows that there is a growing concern for more downward-driven accountability (see e.g. Cazenave & Morales 2021; Dewi, Manochin & Belal 2019a and 2019b; Goddard 2020; Kingston et al. 2020; Kuruppu & Lodhia 2020; O'Leary 2017) to ensure that deliverables of the NGOs are yielding the desired result by meeting the needs of the recipients, leading to downward accountability. The chapter explores the processes of stakeholder engagement and espouses how this can promote accountability to the DSS (Scobie, Lee & Smyth 2020), align with the social and developmental vision of NGOs, and facilitate the sustainability of NGOs.

## **6.2 Results**

This section presents the results of an in-depth analysis of the NGO stakeholder engagement processes. It starts by explaining how NGOs engage stakeholders and makes a case for NGOs to reshape their engagement process to reflect an approach that accounts for impact rather than output. This is followed by the development of an engagement mechanism that leads to sustainability and impact. Perceptions of NGOs on the roles of stakeholders are exposed as motivating demand for a reform or change in the pattern of engagement. This reveals resistance to engagement and information disclosure (O'Dwyer, Unerman & Bradley 2005; O'Sullivan & O'Dwyer 2009) leading to awkward accountability processes. It ends with a thematic exploration of the roles or the relevance of stakeholder engagement in achieving a mutually beneficial agenda for sustainability.

## **6.3 Processes of Engagement**

The interviewees reveal that the procedure for NGO engagement is ridden with complexity and without any particular form or style. Each NGO decides whether or not it will engage stakeholders and how. The decision is primarily influenced by the nature and the area of intervention; each intervention or project may have different stakeholders to engage. In general, from the findings of this research, stakeholders are categorised into two kinds: the internal and the external. The group of internal stakeholders comprises employees and volunteers while the group of external stakeholders consists of donors, government and its agents, organised civil society that speaks to the outcome (e.g., an environmental rights group), community leaders, private sectors that are impacted by their policies, competitors (NGOs doing similar interventions), and the beneficiaries. Based on this, NGO5 noted that:

[...] I assume you mean stakeholders in the state because the main beneficiaries will always be happy, you know don't have much [... laughs!], so first and foremost we register our presence and then they knew what we were doing and subsequently, we have this system that every month we meet with them at the state government level (NGO5).

Of interest in this research is the target beneficiary group of the NGO services or for whom the interventions are meant. One interesting finding is that the NGOs do not conduct stakeholder engagement for the sake of accountability to beneficiaries, that is, DSS accountability as is often seen in the call for more DSS accountability by NGOs (See e.g., Cordery, Bela & Thomson 2019; Dewi, Manochin & Belal 2019a and 2019b; Kurppu & Lodhia 2020; O'Leary 2017; Scobie, Lee & Smyth 2020; Tanima, Brown & Dillard 2020; Unerman & O'Dwyer 2010). In most cases, NGOs in Nigeria engage DSS only when it is demanded by the donor or forced by the government. There was a palpable fear of government influence which may impede their operations and, as a consequence, there is tendency to make sure that the government is engaged not as a facilitator to the DSS with the goal of sustainability in mind but to guarantee their existence (see e.g Kuruppu & Lodhia 2020). Additionally, findings show that before the start of any project, NGOs focus on government as a major factor in providing an enabling environment for their operation. Most NGOs were more concerned that they could be thrown out of business (Kuruppu & Lodhia 2020). Although interviewees support involving DSS in every part of the program implementation stage – carrying them along in the program design and set-up as well engaging them if possible so that they can have a sense of ownership, in other words, majority advocate co-creation – as they believe this will facilitate learning, build capacity and enhance sustainability, they expressed some challenges:

Yes, it will be a good thing to carry beneficiaries along from point zero but most times they assume that we care for ourselves and have made a lot of money along the line, so they ask for their individual benefits, how much we are spending, and how much they will get [...] these are real issues because even the government agents do this (Excerpt from the interview).

Alluding to this, an interviewee made the following observation:

Sometimes the main beneficiaries tend to resist our projects/services or protest against us thinking we have settled [given money to] the community leaders before meeting them [...] so trust is a challenge because every funder pays good attention to output. Our value systems as a people and norms also come to play [...] (NGO3).

### **6.3.1 Engaging for Impact or Output?**

A review of the literature reveals that NGOs pay more attention to donors compared to those affected by what they do (Unerman & O'Dwyer 2010). The need for funds and organisational survival has primarily contributed to this. Information about how their funds were spent matters more to them than the long-term impact of their projects (Gray et al. 2006; O'Dwyer, Unerman & Adams 2007). Many interviewees believed that to make sure that they continue to receive funding from donors, they will only do what will please them:

Hahaha [...] he who pays the piper dictates the tune, there is no particular process for stakeholder engagement per se (Excerpt from the interview).

Engagement of stakeholders is biased towards meeting the interest of donors as this group is primarily interested in success stories when deciding where to donate. This process is more likely to undermine the call for improved accountability to the demand side of the stakeholder

group and shows NGOs as inclined to maintain a predominantly pro-donor performance agenda (Masdar 2015).

You can rate your performance depending on what your deliverables are [...] every project has deliverables or expectations handed down by the donors. If you are able to meet the deliverables using the resources provided to deliver it in record time, then you can be said to have done well because we have an interest to protect or we go out of business (NGO11).

We have targets and we have indicators, and so if you are funded with N10 million for instance and you are asked to do A, B, C, D, at the end of the day, you will be measured against the target and the amount of money you were given. (Excerpt from interview).

So, the primary focus of NGOs is ‘performance’ which is skewed towards the needs of the donors. The results further indicate that there is no particular form or pattern for stakeholder engagement in NGOs in Nigeria. It all depends on the nature of the project or the interest of the donors. Depending on the program, an NGO may choose whom to engage with or not and most likely will have the deliverables of donors in mind rather than the fulfilment of the sustainability requirement of the particular project. The donors do the same by not incorporating this as part of the performance indicators. NGOs do this for various reasons that stem from low perception regarding the less powerful voices of the stakeholder group in terms of their abilities:

It seems that most of the people working with the government do not even have the capacity to follow up on programs that are being implemented, it is that complex [...] (Excerpt from the interview).

Elaborating on this, an interviewee stated that:

Before now, we [in particular] used to just sit down in this beautiful place and think about it and write what we think was right...[laughs!] [...] However, new things come up every day and we have learnt about ‘human centred design’ and so through our human centred design we have learnt that it’s not about our decision at the top level, but then, there is still a gap, [...] can we sit here and monitor our project and promote innovation? The answer is NO! and I think our culture plays a role too (NGO8).

Overall, it seems that there is generally a lack of coherency and consistency in the engagement process among the NGOs interviewed. The pattern of engagement is not defined; the management not only decide what aid to provide but determine whom to engage with, leading to duplication of projects, poor effectiveness of aid delivery, and abandonment of projects.

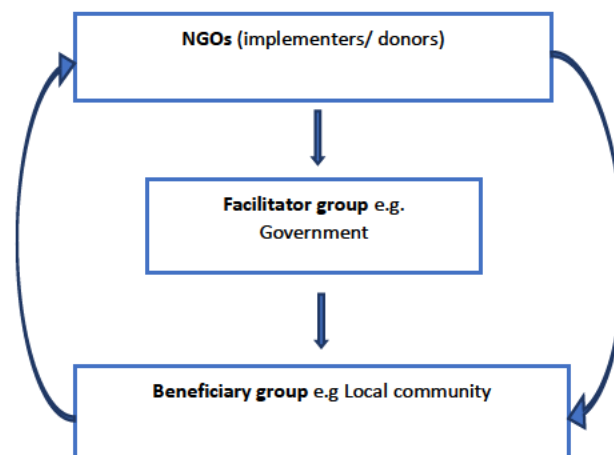


Figure 6.1 Proposed Stakeholder Engagement/Co-creation Flow Chart.

Figure 6.1 above describes a flow pattern for stakeholder engagement for an NGO which results in a co-creation whereby all stakeholders are consulted. The facilitator group acts as an auxiliary to the project execution or aid provision. Of several projects that have been done by NGOs, many are non-existent today because of a lack of sustainability. The sustainability



of any project by an NGO starts with the quality of stakeholder engagement. When the right stakeholders are engaged from the project design stage to completion, it will result in sustainability. Government is answerable to the people and any project that is in line with their plan will more likely get their support. The role of NGOs should be to complement the efforts of the government service provision and not to replace it. Situations where NGOs will sit down and decide what (they think) are the needs of the people are not just counter-productive but anti-sustainability. The selfish interest of some NGOs or the funders explains why they could go to a particular community and start implementing projects without the consent of a facilitator group and/or the beneficiary. This happens because NGOs have not internalised the essence of stakeholder engagement bearing in mind a genuine commitment to sustainability. To some of them, it does not really matter how this is done. So as a matter of policy, NGOs must start the engagement process with the facilitator (the responsible agent of the government) first and extend it down to the beneficiary group to demonstrate that stakeholder engagement matters if they want to achieve sustainability. The proposed flow chart will result in a symbiotic relationship and reduce information asymmetry.

#### **6.4 Why stakeholder Engagement Matters**

Arguments for adequate stakeholder engagement for sustainability centre on the belief that those impacted by the activities of NGOs have a right to receive information about those impacts and the associated effects. This is in tune with the call in literature for formal integration of stakeholders in the activities and decisions of NGOs as the right thing to do (Kingston et al. 2020; O'Dwyer, Unerman & Bradley 2005) and not as a 'privilege'. This is explored further under the succeeding subsections presented in terms of themes that evolved from the interviews; and underscore the need for a stakeholder engagement co-creation by NGOs that espouses their mission as advocated in literature (Cordery, Belal & Thomson 2019; INGO Accountability Charter 2014). This answers the question of 'why' in our study

as well as filling the gap in Goddard's (2020) effort to highlight the accountability practices and perceptions of NGO operations in Africa.

#### **6.4.1 Stewardship and Ownership**

Engaging the right stakeholders results in stewardship and a sense of ownership by the people concerned. It makes them understand their stakes and also understand that they are the stewards of the project and ultimately the owners. Here is what one of the interviewees had to say:

You need the government of that state to help facilitate it from the start so that when there is a bottleneck along the way, you can easily fall back to them. You don't wait till when issues arise you come and say you have been around for 5 years or so, I have been doing this and that [...] and you know government don't take such things lightly. They will want to be involved from scratch; okay this is what we have got, this is what we do, this is how we do it and this is where we want you to come in, such that you can bring them in for some of the activities. That way, ownership sense comes in but sometimes they claim they are not even aware of our presence and as well doubt our transparency (NGO3).

Another NGO staff member observed that:

Apart from the formal stakeholders debrief which is every month, we sometimes come together with the government people, and we tell them what we have done, our challenges for them to intervene; [...] part of our key result area is stewardship and ownership, but there is also lack of commitment both from the government and the people sometimes (NGO1).

The above findings confirm the argument of Dewi, Manochin and Belal (2019b) who argued that social connection between NGOs and the relevant stakeholders is pivotal in enhancing DSS accountability. To ensure sustainability, DSS accountability must involve both formal and informal communication with all NGO partners down to the gatekeepers. This information is expected to exhibit commitment to their social mission, transparency and value (INGO Accountability Charter 2014). To enhance the moral rights and obligations between the NGOs and the DSS, the engagement should espouse a moral order (Ebrahim 2005; O’Leary 2017). This indicates that DSS accountability extends beyond the normal principal-agent relationship and could be demanded casually (Dewi, Manochin & Belal 2019b). Contention exists as to whether the relationship that emanates between NGOs and the communities through cultural, social and political relations (Dewi, Manochin & Belal 2019b) is enough to guarantee NGO legitimacy.

Central to stakeholder engagement is that the process brings the very people who speak directly to the project on board and this not only leads to sustainability but enhances the quality of the project. For instance, an interviewee narrated that:

We meet with various stakeholders, community-based organisations, civil society organisations that speak to the outcome. So when you are about to start a particular project, you identify people who are directly related to it. For example, the law enforcement agencies, public health officials, the environmental agents, even the state, local, and federal government depending on the project. We also have evidence-based advocacy too that speaks to what we do; this helps to strengthen our capacity but there must be trust [... laughs!]. (NGO11)

For NGO projects to have impact in the lives of the people and to guarantee sustainability, a sense of commitment and mutual trust is key. The above finding supports this and suggests

that trust could increase collaboration as well as stimulating relationships. Absence of trust, on the other hand, has the capacity to lead NGOs into unnecessary conflict with their stakeholders as well as risking their cooperative efforts as noted by Tyler and Kramer (1996). This is because of the social, economic and political environment in which NGOs operate coupled with the multi-dimensional and complex stakeholder engagement they strive to keep (Kuruppu & Lodhia 2018).

#### **6.4.2 Government Support**

The need to get the government's buy-in is crucial in whatever project an NGO wants to execute, and this cannot be overemphasised. The benevolence of NGOs when they provide services in place of the government may be laudable but only a short-term fix because it undermines the principle of accountability between the government and the people it serves (Baur & Schmitz 2012). So the support of the government or the seeming alliance will not only support the principle of responsible behaviour but help the NGOs win the support of the people while the government wins the trust of its citizens at the same time. So it leads to a win-win situation and the first thing is to get the buy-in.

[...] most of our training is done by the relevant ministries related to the project to get us, focal persons and facilitators, to help us run some of the training, so that is the form of government buy-in and being part of that work, you are doing so when you have issues of patronage you can always and easily run to them. This has actually been working for us, the question is always this: whose interest are we protecting or are we supposed to protect? Given this, there may be need for a balance because even the beneficiaries themselves tend to feel this way (NGO15).

Another NGO staff member had this to say:

For us to achieve sustainability and ownership, we must develop a roadmap with stakeholders to find out what the gaps are and provide clear objectives that can speak to that. [...] this does not seem to be happening that much with some NGOs, to be frank. However, with all these plans, we also use the opportunity to engage them to come in first [to get their interest] and we say this is what we can provide, you please provide this percentage but for the past 10 years now, we have not seen that commitment from them but of course, it has potential, these are still the things we want the government to do (NGO9).

Proper stakeholder engagement promotes dialogic accounting which advances the rights, visibility and voice of the DSS (Kingston et al. 2020). It particularly addresses unequal power relations within and among the stakeholders. This suggests that dialogic accounting advances accountability principles through shared power and transfer of influence to the less economically powerful. Seeking and/or securing government support will facilitate the involvement of multifaceted stakeholders as well as helping in surfacing the political, as highlighted by Tanima, Brown and Dillard (2020). This is important, considering the fact that NGOs are reputed for being considerably more active in responding to the needs of the society than the government in developing countries, especially in Africa (Goddard 2020). In the light of this, surfacing the political will not only enhance the voice of DSS but entrench NGO legitimacy by aligning with society's values and norms. This helps both the NGOs and the state to empower the less economically powerful (Cordery, Manochin & Belal 2019; Mathison 2018) and prepare them to be self-reliant in line with the social mission of NGOs

which sustainability espouses. It will further help to de-emphasise the awareness of the power imbalance in the relationship between the NGOs, donors, and DSS.

Liaising with the government will also help to curb the excesses of some NGOs and ensure control for the projects as well. It will help them to have good information about projects executed by each NGO on a case-by-case basis, concerning the location and time as well as current projects to avoid duplication of projects. Increased concern for accountability offers NGOs the opportunity to show the transparency they demand from others and improve their operation; this way, they will be well-positioned to respond positively to stakeholder demands. Many NGOs carry out development programs without the knowledge of the government of the day and this makes it difficult to trace and report on their activities. This has accounted for several failed projects where the gatekeepers were unable to carry on with the project at the end of the funding period of the NGO. An interviewee commented that:

[...] to avoid parallel interventions, we must ensure that government takes the responsibility of rallying different implementing partners on the same sector like TB [tuberculosis], HIV [human immunodeficiency virus], malaria such that by the time we take on any project here government will ensure it's not duplicated (NGO12).

If measures are not taken to address the above, it will result in what Kingston et al. (2020) refer to as 'accountability sham-ritual' as potential risk is posed to the sustainability agenda. It is essential to streamline program implementation in a way that will avoid duplication of services, especially for countries like Nigeria that need diverse forms of interventions as a result of either state neglect or poor governance systems (Denedo, Thomson & Yenokura 2017).

### 6.4.3 Capacity Building

Adequate stakeholder engagement enables capacity development. When NGOs consult the facilitator group, they train their staff (e.g., the government agent) who directly speak to the outcome given their own capacity to be able to continue when the NGOs leave. This way, those who do not have the capacity to follow up on projects will develop the capacity which in turn enhances sustainability. Emphasis on measurable outcomes and overhead spending that drive NGOs towards output is not expected to compromise the quality of personnel which is the driving force for quality. NGO5 made it clear that:

The importance of this is that when they have a need they call us, (...) come and help us and in the course of that we are transferring skills to them. This is very key in achieving sustainability of any project in NGO if we must prepare them to take over from us because in most cases, they lack the skills.

In line with the above comment, another NGO member conveyed that:

In planning for the project, in fact, for my current project, the government leads it and we stay in the background, giving technical assistance, and in leading that we are making them learn to do it themselves for sustainability sake. Through this process [...] NGOs need to identify and hone the skill of the service recipients themselves (NGO21).

DSS accountability is described as being ‘action-based’ experience of the particular NGO project (Dewi, Manochin & Belal 2019b). Engagement with stakeholders not only enhances the capacity of DSS but improves their relationship and confidence for self-reliance. For

instance, Hyndman and McCoville (2018) noted that participating in an NGO program helps DSS to perceive NGO accountability positively as well as helping to establish mutual trust between the NGOs and the DSS. Thereby, NGOs not only develop stakeholders' capacity through adequate engagement but prepare them to be self-reliant and independent in the long run. The process makes the particular stakeholder group that directly speaks to the project develop the confidence and capacity to do it themselves both in terms of resource provision and technical know-how. In that respect, NGO18 commented that:

Our framework in NGO18 is 'journey to self-reliance', we develop the technical assistance to help them develop their capacity. We start by mapping them out and holding meetings with the relevant stakeholder groups. But this is Nigeria [...] not all NGOs do this. Remember, people in the rural area are not only unsure how these efforts benefit them but question the genuineness of the intention around it [...] (NGO 18).

It is important for NGOs to demonstrate their commitment to sustainability or self-reliance by showing an increased level of accountability and willingness to transfer the needed skills that will facilitate the journey to self-reliance. We note that NGOs' internal mechanism pays more attention to short-term results and outcomes while engagement of DSS is sometimes symbolic (Dewi, Manochin & Belal 2019b) and not aimed at entrenching DSS independence. To close this gap, NGOs are expected to balance accountability and avoid action that privileges accountability to stakeholders seen as more economically powerful (Dewi, Manochin & Belal 2019a and 2019b; Kingston et al. 2020; Kuruppu & Lodhia 2019; Tanima, Brown & Dillard 2020).



#### 6.4.4 Collaboration

Stakeholder engagement results in a collaboration between the NGOs and the facilitators on the demand side. Collaboration results from good stakeholder relations where stakeholders are integrated not because of environmental pressures and norms but from the perspective of social responsibility where stakeholders are rather seen as partners to sustainability agendas (see e.g., GRI 2021).

In line with this, an interviewee highlighted that:

The first thing is to identify them based on the type of program we might be doing when we identify them, we call for a meeting and let them know our plan, listen to them for a good collaboration which is very key for the survival of the said program and organisational sustainability as well but don't expect an easy ride [laugh!]. (...) there are discouragements along the line and even staff need to be motivated. It is devoid of strategy most times, but we are improving (NGO10).

Findings from this study show that proper engagement is quite central in the pursuit of sustainability, and identifying the right stakeholders at the right time is very important because it guarantees effective collaboration, results, and impact-driven outcomes in a synergistic manner. For instance, an NGO narrated that:

Well, like the project we are doing currently, we had a meeting with the board of the organisation, we asked for a way forward for them, how we can form a kind of synergy on getting funds for running the project. We asked them to look at personal donation and Public-Private Partnership [PPP] with the government which is better

than the stand-alone project by them because of corruption or individual sabotage (NGO24).

This shows a DSS-focused (Cordery, Belal & Thomson 2019) effort that is capable of improving accountability and developing social capital. Chenhall, Hall and Smith (2016) noted that NGOs can use different methods in their effort to manage multiple streams of their stakeholders in order to attract resources such as their social capital (Chenhall, Hall & Smith 2010). It may be argued that declining funding coupled with pressure from donors has been responsible for this. Research shows that donor intervention has the capacity to improve DSS accountability (Dewi, Manochin & Belal 2019a) through a commitment to their self-determination (Scobie, Lee & Smyth 2020). Dewi, Manochin and Belal (2019a) argue that looking at accountability from a principal-agent relationship makes it instrumental rather than operational. They further argue that such a perspective is only based on attracting funds. This viewpoint is capable of eroding NGOs' social mission and positioning them as self-serving (Kuruppu & Lodhia 2020), which is capable of affecting NGOs' legitimacy from the moment they are not seen as partners to sustainability and do not align with social and acceptable norms in the society.

## **6.5 Further Discussion**

Emphasis on donor interest has shifted focus on overhead spending which increases donor influence and decreases NGO autonomy (Baur & Schmitz 2012). However, the potentials of DSS in enhancing the effectiveness of aid delivery in NGOs cannot be over-emphasised if sustainability is the target. This research reveals a gap in stakeholder engagement processes and specifically shows how this gap can be closed to promote transparency and accountability due to the complex nature of the stakeholder groups (Martinez-Ferrero &

Frias-Aceituno 2015). NGOs are ridden with fear of losing funding if seen to be overly pro-beneficiaries. This situation is worsened by the concern for transfer of influence to a less economically powerful group which often dominates this debate among industry players. While research shows that stakeholder engagement promotes organisational growth (Asogwa 2017; Dandago & Aguru 2014; Madрахimova 2015; Martinez-Ferrero & Frias-Aceituno 2015), it is unclear how this can be managed and internalised due to the diversity of stakeholders. This gives credence to the challenges identified through the interviews, based on which, we make the following five proposals for stakeholder management.

*P1: Stakeholder management should serve both internal and external motives*

Managing stakeholder engagement should principally be made to balance the interests of both the NGO and the range of stakeholders it serves and must be capable of demonstrating adequate compliance with both local regulation and public norms which balances the different views of all stakeholders (GRI 2012; INGO Accountability Charter 2014, p.4; Kuruppu & Lodhia 2020)

*P2: Stakeholder management should ensure and provide evidence of transparency to both the supply-side and the demand-side stakeholders to increase trust.*

The engagement and management procedures for stakeholders appear transparent only if both the selection and processes are well known and publicised to all parties involved. To achieve this, they should provide evidence of this transparency to the full range of stakeholders and equally communicate their efforts consistent with their social mission (GRI 2012; Guthrie & Parker 2016; Kolk 2008; Scobie, Lee & Smyth 2020)

*P3: The engagement procedures must aim to facilitate sustainability and identify opportunities.*

Sustainability and identification of opportunities should be the defining goal in stakeholder management to forge the missing link between the NGOs and those they serve (Dewi, Manochin & Belal 2019a and 2019b; GRI 2012; Kolk 2008). Proper engagement processes that entrench multi-stakeholder cooperation have the capacity to foster sustainability, resilience and achievement of an independent society in line with sustainable development goals (GRI, 2021).

*P4: Stakeholder engagement should promote innovation and learning outcomes.*

Stakeholder engagement should yield enhanced ability to track progress, monitor specific projects, and create and disseminate new ideas where other NGOs will learn from failure or success stories (Kolk 2008; KPMG 2015; Tanima, Brown & Dillard 2020).

*P5: Stakeholder engagement processes should be a form of, or be inclined to, strategy formulation, evaluation, documentation and employee motivation.*

Behind stakeholder engagement should lie unalloyed interest in motivating employees, formulating strategy and evaluating the organisations for improved performance (Dumay et al. 2016; Guthrie 2000; Kington et al. 2020; KPMG 2015).

Findings from the interview suggest that the DSS have little or no input over the way in which aid services are delivered or the activities of NGOs as one of the managers highlighted. The popular adage is that ‘he who pays the piper dictates the tune’; in this sense, they are answerable to the donors who provide the funds. However, the closest stakeholder to NGO

projects is the DSS and it is argued that accountability must involve this group to achieve efficiency, effectiveness and ownership. SR in NGOs espouses four elements: (i) Accountability mechanism, (ii) Assessment and outcome, (iii) Governance and impact and finally (iv) Quality of life as argued by Asogwa et al. (2021, p.13). They argued that these elements align with the social mission of NGOs and will reawaken the awareness of their obligation to their multiple and often conflicting stakeholder needs. NGOs understand the enormous tasks and expectations from the stakeholders; however, the concern is that the DSS always see the NGOs either as having an ulterior motive or having something personal to gain from projects they come with. The findings reveal that sometimes they even ask for financial inducement from NGOs in the field for some of the projects. This sometimes leaves the NGO leaders on the ground at crossroads because they face pressure from managers for the successful provision of the deliverables since their performance is often based on project execution.

Capacity to handle projects or at the level that will espouse self-reliance is seriously lacking within or among the DSS. This is key for the sustainability agenda of NGO projects. The absence of this has resulted in duplication of projects, poorly executed projects, and/or failed projects, which is not good for a developing country that depends heavily on foreign assistance to achieve its sustainable development goals. The findings reveal that in some cases, the NGOs could sit in the comfort of their offices and decide areas of possible interventions in the community. This has been proven not only to be counter-productive but result in sustainability washing as indicated by Asogwa et al. (2021). This study recommends a facilitator group, such that whenever a project is to be delivered by NGOs, the facilitator (such as the government) could help organise and mobilise the community for the project due to the peculiarity of NGO projects in the society and based on needs assessment. This process will not only ensure that there is transfer of skills but will foster ownership and the journey to

self-reliance by the DSS. As NGOs align their programs with the government's development agenda, chances are that they will be more committed to it and be able to better communicate a sense of ownership to the DDS which espouses stewardship. This will be done by identifying the relevant ministries that speak directly to the project, and training them in equal or approximate capacity to be able to deliver and/or replicate the project at the end of the funding period. This will help to develop a road map with stakeholders that fosters sustainability. In this sense, the government leads the project execution and the NGOs provide the technical assistance needed to carry out the project, thereby enhancing capacity building, collaboration and transparency.

## **6.6 Summary**

The purpose of this study is to present an in-depth, context-rich examination of stakeholder engagement processes in non-governmental organisations (NGOs) in order to enhance the effectiveness with which aid services are delivered. Specifically, demand-side (downward) accountability and the implications of an accountability system that is predominantly supply-side (upward) focused are explored. The study draws on evidence gathered from twenty-five (25) in-depth interviews of representatives from leading NGOs in Nigeria in order to explore and uncover the nature of stakeholder engagement and accountability processes of their respective organisations. The findings of this study indicate prospects for the implementation of organisational reform that balances power and influence to the benefit of the less economically powerful demand-side stakeholder groups. A relevant aspect of stakeholder theory is used to frame the analysis with a view to balance the interest of the two stakeholder groups (DSS and SSS). The findings also reveal that NGOs seem reluctant to engage and disclose information to the DSS and suggests ways to meet sustainability demands as well as address the militating concerns. A perceived lack of understanding of the prospects and

outcomes of demand-side accountability are central to this. Nevertheless, engagement outcomes that consider and account for impact rather than output only are explored and reported. Further, this research deepens the understanding of the dynamics of stakeholder engagement and accountability processes and shows that the most effective way to deploy aid funds to attain sustainability goals is to draw on the experiences and local knowledge of the DSS. This would require an effective and a results-driven dialogue among all the stakeholders involved. The need for NGOs to maintain a defined stakeholder engagement process by resisting external forces that impact on their operations and derail their mission resulting in duplication of services is highlighted to ensure that a more effective, impactful and sustainable aid delivery is attained.

## **Chapter 7 : Potentials of SR for Organisational Change – Results, Findings and Analysis**

### **7.1 Preamble**

This chapter presents the results of **phase 4** of this research process. The influence of SR on organisational learning and change is not yet explored in NGO literature (Asogwa et al. 2021). In chapter 3, I proposed that NGOs should take an experiential-oriented approach to SR where the lesson of sustainability is reflected in the organisational behaviour of different NGOs. It is expected that NGOs not only pay attention to what can be done to facilitate SR but to how NGOs can change their operations in order to foster SR and integrate the lessons thereof into their internal governance mechanism. Results show that NGOs can improve their transparency, substantiate their position as sustainability leaders, and improve organisational image and reputation, as well as enhance their accountability through SR. There is an interlinkage between the desire to advance sustainability efforts in NGOs and the need to foster innovation, learning and change in NGOs. Therefore, for NGOs to be more sustainability-focused, it is important to assess the efforts through learning and changes they espouse.

### **7.2 Results and Findings**

The respondents were involved in either welfare services, advocacy services or both. Of the 143 respondents, 33% were involved in welfare services, 21% in advocacy services while 46% engaged in both advocacy and welfare services. Most of the respondents (47%) were from NGOs with employees ranging from 500 to 999 nationwide, followed by NGOs with 250 to 499 employees (23%) and then 12 % with 50 to 249 employees, while 9% were from large NGOs with 1000 to 4999 employees. Around 58% of the respondents were associated



with international NGOs while the remaining 42% were from NGOs operating within Nigeria only. International NGOs in this study refer to NGOs that have branches outside Nigeria.

The respondents defined SR in several ways. Around 56% of the respondents defined it as *an accountability mechanism that helps NGOs better measure their environmental, social, economic, governance and developmental practices to drive organizational strategies and values to a greater level of performance*. Others (23%) defined it as *a report that meets the needs of the present without compromising the need of the future generation from meeting their needs*. Another 13% of the respondents defined it as *a report that includes social, environmental and economic concerns of NGO activities and its interactions with stakeholders* while 8% simply defined it as *a report on the environment* only.

All the respondents included in the study had published at least two SR reports as of March 2020 (during the survey) and are still publishing SR. Approximately 72% of the respondents acknowledged that there was no unit or department directly responsible for completing the SR process. Most of them explained that individual units/heads of the project prepared and presented sustainability reports as part of their routine progress report (mostly on a weekly/bi-weekly or at most monthly basis). These were then used to articulate sustainability practices of the organisation and formed part of the published sustainability report either on the websites or in the annual reports. Some respondents also indicated that SR was previously referred to by other names such as ‘environmental report’, ‘social report and/or ‘integrated report’.

All the survey respondents (NGOs) have been directly involved in the preparation of SR, with the most experienced person recording 8 years’ experience and the least with 2 years’ experience. Their involvement ranged from the collection of data and preparation of the report to the supervision of the reports and/or oversight functions. The findings suggest that

international NGOs are better positioned for organising and preparation of SR compared to the local NGOs.

### 7.2.1 Summary Table of Relevant Descriptives

Table 7.1 Descriptive Statistics – Perceived Role

	N	Minimum	Maximum	Mean	Std. Deviation
R1	142	2	5	4.46	.768
R2	142	1	5	3.95	1.094
R3	142	2	5	4.36	.747
R4	142	3	5	4.40	.572
R5	142	3	5	4.44	.636
R6	142	2	5	3.55	1.194
R7	142	2	5	4.08	.903
R8	142	3	5	4.52	.592
R9	142	2	5	3.70	1.207
R10	142	3	5	4.37	.648
R11	142	3	5	4.47	.580
R12	142	1	5	4.00	1.072
R13	142	2	5	4.31	.869
R14	142	3	5	4.50	.580
R15	142	3	5	4.43	.612
R16	142	3	5	4.55	.566
R17	142	3	5	4.44	.552
R18	142	3	5	4.64	.510
Valid N (listwise)	142				

Table 7.2 Descriptive Statistics – Actual Role

	N	Minimum	Maximum	Mean	Std. Deviation
R1	142	3	5	3.91	.816
R2	142	2	5	3.74	.787
R3	142	2	5	4.11	.791
R4	142	2	5	3.35	.676
R5	142	2	5	3.42	.717
R6	142	2	5	3.29	.847
R7	142	2	5	3.49	.681
R8	142	2	5	3.35	.695
R9	142	2	5	3.45	.830
R10	142	2	5	3.77	.805

*Continuation of Table 7.2*

R11	142	2	5	3.30	.799
R12	142	1	5	3.35	.735
R13	142	2	5	4.10	.836
R14	142	2	4	3.03	.684
R15	142	2	5	3.36	.862
R16	142	2	5	3.34	.733
R17	142	2	5	3.27	.733
R18	142	2	5	3.63	.935
Valid N (listwise)	142				

Table 7.1 and Table 7.2 show the mean values and the standard deviation for the variables. The mean values range between 3.55 and 4.64 in Table 7.1. This suggests that generally, the respondents gave high ratings for the list of the perceived roles. This further demonstrates the importance of the identified measures as discussed in the literature (chapter 3). The explanation is the same for Table 7.2 with mean values between 3.27 and 4.11. The standard deviation in Table 7.2 also ranges between 0.676 and 0.935 which suggests that there is only a small variation within the responses.

### **7.3 Stakeholders' Involvement in SR**

Regular NGO employees were found to be the most involved and engaged with the SR process as illustrated in Figure 7.1. NGO leaders/managers and donors were also highly rated when allocated in the category 'involved' compared to when placed in the 'most involved' category. Other groups who are perceived relevant include parent NGOs and partners. One notable finding from Figure 7.1 is that primary beneficiaries are remotely considered important for SR processes. This is a good proof to support the anecdotal evidence that NGOs tend to pay more attention to the donors (supply-side) and far less attention to the beneficiaries (demand-side). Overall, the outcome shows that donors were seen to be the most involved in SR, followed by NGO partners in that category. This is a sharp contrast to

the social mission of NGOs and has the tendency of undermining the need for which they (NGOs) existed *ab initio*.

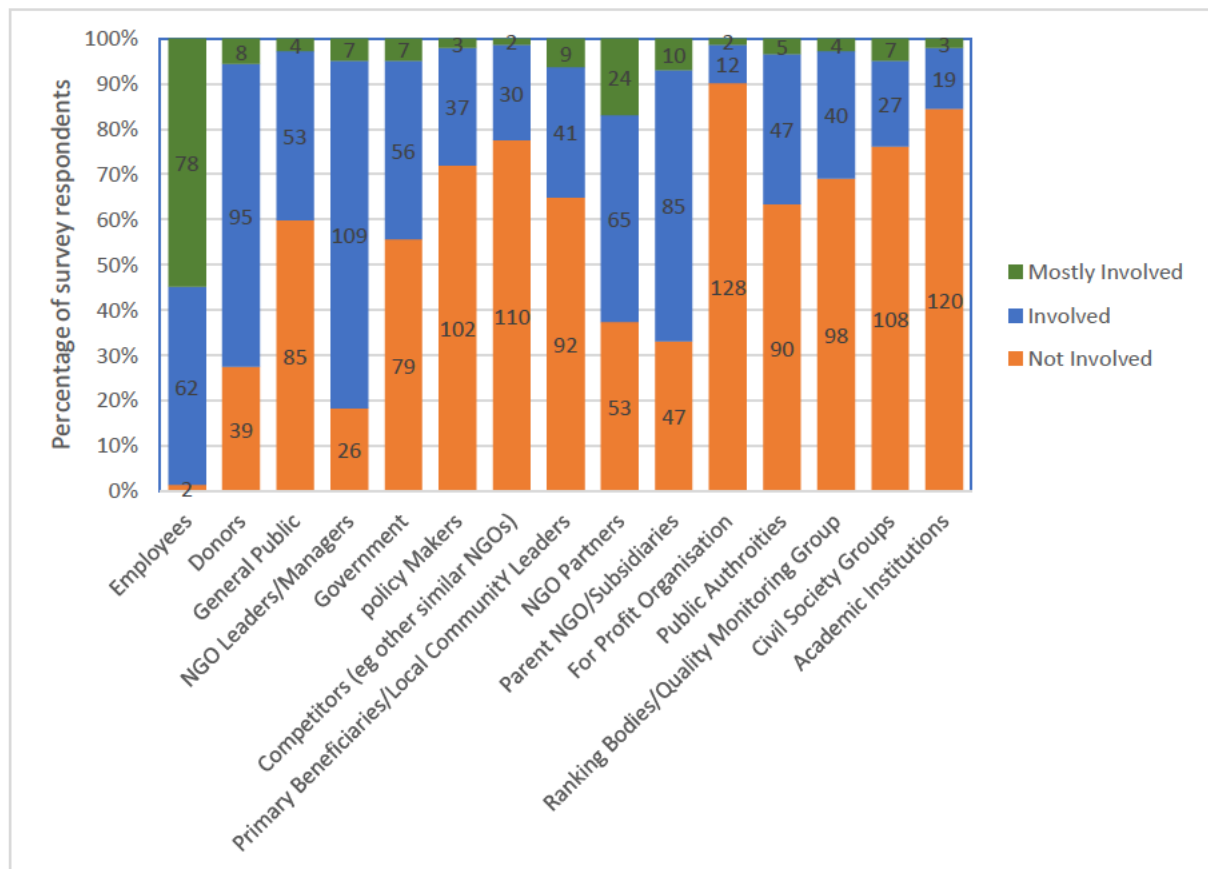


Figure 7.1 Stakeholders' Involvement in Sustainability Reporting

#### 7.4 SR Process

The results from the survey indicate that most NGOs collect data for SR from the field where projects are being implemented, which in most cases are located in the rural areas. They collect primary data from the field and record project experiences; and in some cases, augment it with information from published reports and data that have been collected previously for other purposes. Data are also collated from all the departments/units handling each project of the NGO, then sent to the unit heads or managers. Finally, this is sent to the team or person responsible for the preparation of the annual report or its publication on the NGO website or both. This is done using an existing template for each indicator reported. In

some cases, NGOs make use of ‘field gatemen’ who collect supplementary information about the project in the locality on behalf of a particular NGO and report same to the NGO personnel on an ongoing basis. The gatemen act as a point of contact or intermediary between the beneficiaries of the said project and the NGO. This usually varied from one NGO to the other depending on the area of operation and need.

Sixty-two percent (62%) of the respondents claimed that the monitoring and evaluation (M&E) units were constantly scrutinising the report for content; as well as to ensure that changes for indicators between reports were identified and adequately addressed (Domingues et al. 2017). As indicated by the respondents, another area where the M&E team help with the SR process is data tracking which is aggregated, weekly, monthly or yearly. For instance, a respondent stated thus: *‘our sustainability report is incorporated into our weekly programme report that assesses the progress of the work and the monitoring and evaluation unit take record and custody of this, aggregate the reports from other units for onward publication on our website’*.

The survey asked if the reports included an assessment and communication of sustainability performance in different aspects of the organization/management such as operational policies and strategy formulation and different units such as the M&E units. Fifty-eight percent (58%) of the respondents agreed or strongly agreed that the factors included in the survey were addressed in the sustainability report. However, 27% of the respondents disagreed or strongly disagreed that some of the management systems covered in the survey such as culture, governance, complaint mechanism and growth/innovation were included in their reports. The remaining 15% were neutral about it.

## 7.5 Reasons for Publishing a Sustainability Report

The survey sought to know the reasons for publishing sustainability reports and to ascertain whether there is a difference in the motivation between the first report and the subsequent ones. This was done not only to assess if the NGOs perceived any benefit and lesson from SR, incorporated into subsequent reports, but to identify the motivation behind the publication of the reports as well as comparing these to those discussed in the literature (Lozano, Nummert & Ceulemans 2016; Pérez-López, Moreno-Romero & Barkemeyer 2015). For example, the study can help to determine whether there are major changes or improvements in NGOs resulting from SR. The study finds that the decision to publish a sustainability report was primarily driven internally, as reported by 69% of the respondents (see Figure 7.2). However, 40% of the respondents also indicated that the decision to publish the subsequent report was motivated by external pressure. This suggests that both internal and external pressure separately play a role in the decision to publish a sustainability report. Before proceeding to discuss the difference between the first and the second sustainability report, the survey sought to know the purpose or the reason why NGOs adopted the practice regardless of whether it was internally or externally induced. Most respondents stated reasons such as ‘legitimacy’, ‘credibility and accountability’, ‘to increase access to resources’, ‘endorse good practice’, or ‘facilitate external verification/auditing’. Fifty-three percent (53%) of the respondents strongly agreed or agreed that there were positive changes between the first and the subsequent reports and identified some specific changes between the first and the subsequent reports which include:

- (i) Access to data and enhanced budgetary framework; an indicative example from the respondents is as follows: *‘Subsequent SR helped us to lay more emphasis on data collection, although some NGOs engage in projects just to collect data,*

*organising and developing SR helped us to further realise the essence of [accurate] data and streamlined budgeting’.*

- (ii) Organisational legitimacy: an indicative example is *‘Preparing SR reports and the feedback from the initial report helped NGOs to build organisational legitimacy from the user public’.*
- (iii) Quality of reports: an indicative example is *‘Over time, SR provides an opportunity to track progress and spot areas of improvement, we ensure that every report is an improvement from the previous one, areas of improvement for the subsequent report is identified from the previous report which helps to strengthen our index’.*
- (iv) Uncovers greenwashing: an indicative example is *‘We identify false and misleading information from past reports which aids subsequent reports, this is important for our learning and growth’.*
- (v) Improvement of our communication channel: an indicative example is *‘Subsequent reporting has opened our eyes to different ways to enhance stakeholder dialogue and engagement as well as offers an opportunity to expand our indicators for sustainability efforts which aids development and decision making’.* Other highlighted changes include standardisation, data validation, verifiability of the report, strategy and approach, accountability and so on.

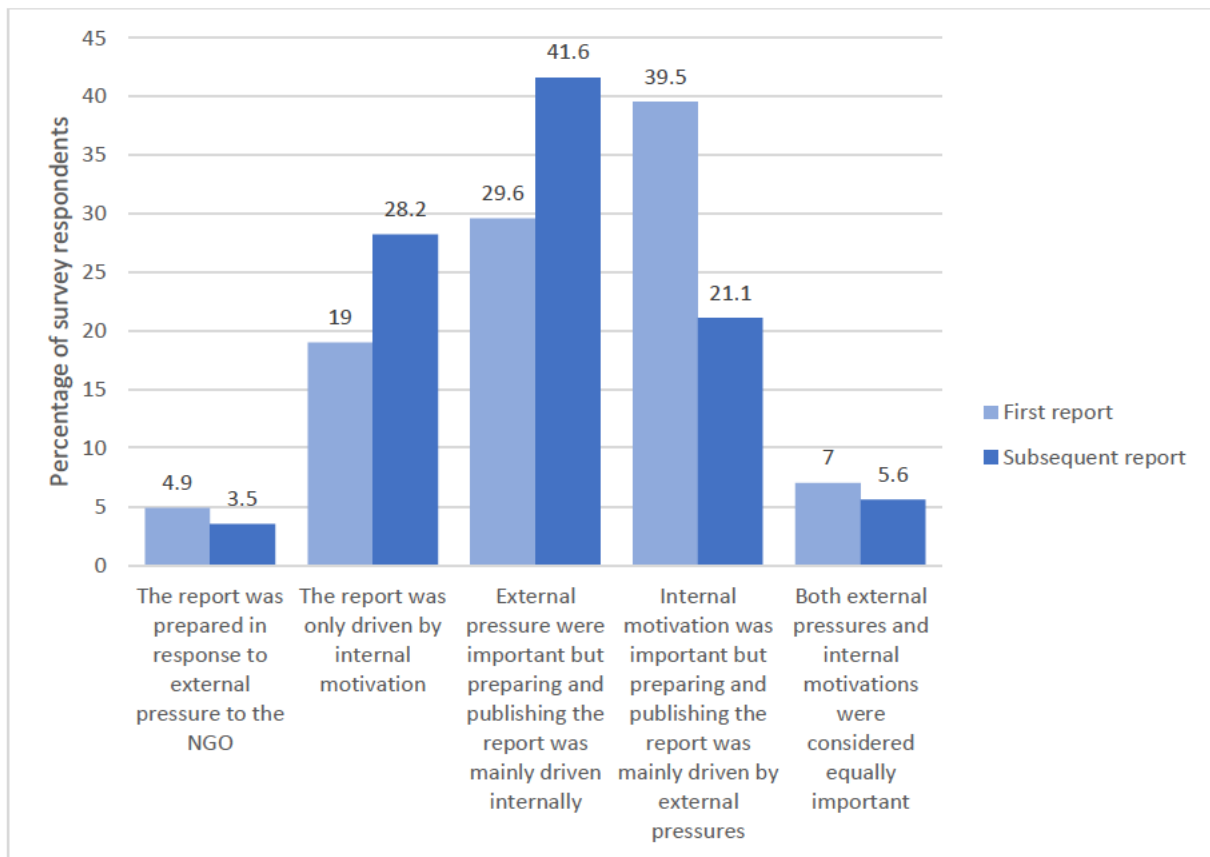


Figure 7.2 Motivations for Publishing a Sustainability Report

The survey also aimed to identify the perceived role of SR and evaluate whether there is a difference between the actual role of SR and the intention (Figure 7.3). Based on previous research, the survey asked questions about eighteen possible roles of SR and engaged respondents to find out the actual role against the popular perception. The roles include that SR: serves as a mechanism for assessing and communicating NGO activity (R1), promotes NGO sustainability efforts (R2), creates external value for the ecosystem (R3), minimises negative environmental impact (R4), improves organisational image and reputation (R5), improves the transparency of NGO sustainability performance (R6), propagates and endorses good practice (R7), assesses cost and benefit of sustainability efforts (R8), enhances stakeholder engagement and dialogue (R9), widens donor base (R10), facilitates external auditing of NGO sustainability efforts (R11), helps meet criteria set by GRI guidelines (R12), fosters change towards sustainability (R13), helps to achieve organisational legitimacy (R14),



raises employee awareness about measures to enhance performance (R15), helps to manage the impression of others towards NGOs (R16), promotes and substantiates NGO position as sustainability leaders (R17), and finally helps to enhance NGO credibility, visibility and relevance (R18). The mean is presented along with the chart in Figure 7.3. Before using the mean, Chi-square was conducted to find out if there was a difference in the mean. The result showed that there were differences in the mean. It can be observed that the mean ranges from 3.55 to 4.64 for the perceived role while the range for the actual role of SR ranged between 3.35 and 4.11. This shows that there is internal consistency in the response given and suggests that the respondents gave a high rating for the roles of SR included in the survey. It further indicates the relevance of the measures used. Figure 7.3 shows that the most perceived role of SR is to enhance credibility, visibility and relevance of NGOs (Mean=4.64); this is followed by the need to manage the public's impression of them (Mean=4.55), propagate and endorse good practice (Mean=4.52), achieve organisational legitimacy (Mean=4.50), and widen donor base (Mean=4.47). Surprisingly, the survey indicated that the least intended role of SR is to improve organisational image and reputation (Mean=3.55); this suggests that by enhancing NGO credibility and visibility, NGOs hope to improve their organisational image and reputation by effectively managing the impression others have of them through reporting.

The five most common actual purposes of SR include: (i) to foster change towards sustainability (Mean=4.11), (ii) meet criteria set out in the GRI guideline (Mean=4.10), (iii) assess and communicate NGO activities (Mean=3.91), (iv) enhance stakeholder engagement and dialogue (Mean=3.77), (v) promote sustainability effort (Mean=3.74). The result indicates that the intended roles of SR were not always met wholly by most NGOs. Further, the results suggest that NGOs need to reflect and re-evaluate their purpose and create strategies to streamline their activities such that they will achieve their mission.

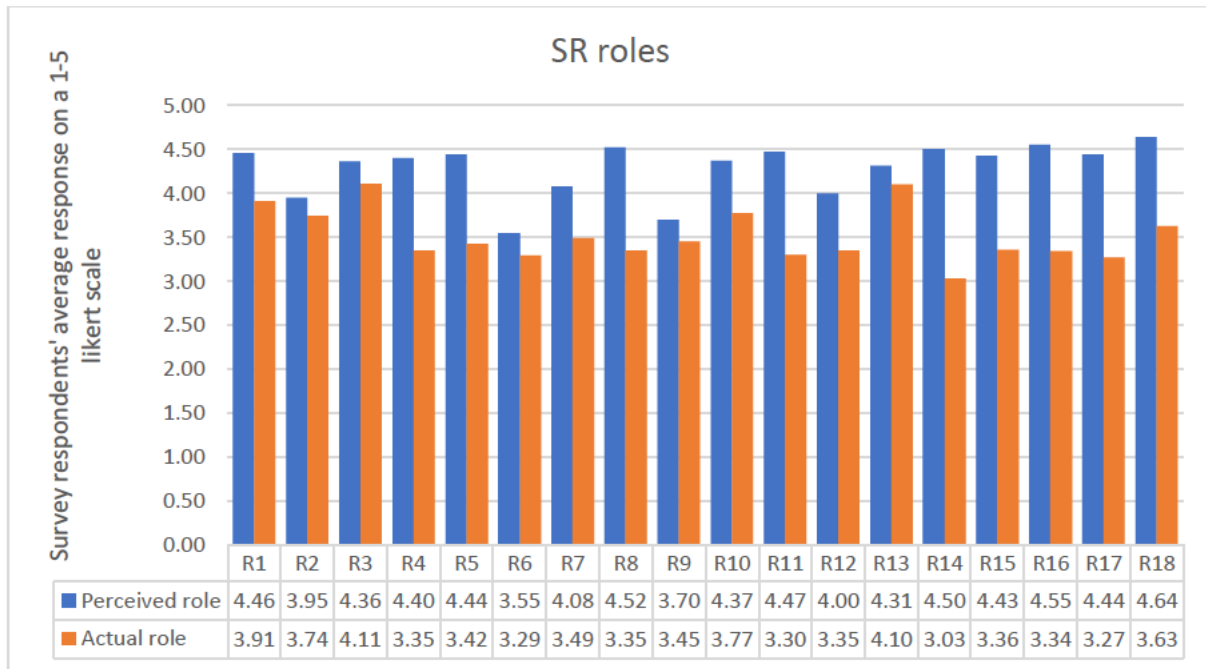


Figure 7.3 Perceived Role and Actual of SR in NGOs

Table 7.3 Legend

Code	Description
R1	Mechanism for assessing and communicating NGO activity
R2	Promote NGO sustainability efforts
R3	Create external value for the ecosystem
R4	Minimise negative environmental impact
R5	Improve organisational image and reputation
R6	Improve transparency of NGO sustainability performance
R7	Propagate and endorse good practice
R8	Assess cost and benefit of sustainability efforts
R9	Enhance stakeholder engagement and dialogue
R10	Widen donor base
R11	Facilitate external auditing of NGO sustainability efforts
R12	Meet criteria set out by GRI guidelines
R13	Foster change towards sustainability
R14	Achieve organisational legitimacy
R15	Raise employee awareness about measures to enhance performance
R16	Manage impression of others towards NGO
R17	Promote and substantiate NGO position as sustainability leaders
R18	Enhance NGO credibility, visibility and relevance

## 7.6 Changes Facilitated by SR

Figure 7.4 shows change facilitated by SR and its potential to facilitate change. Ninety-four percent (94%) of the respondents agreed that SR had facilitated a change in NGO operations. Thirty-nine percent (39%) of the respondents indicated that SR had facilitated minor changes in some parts of the NGO operations while 23% indicated that SR had facilitated major changes in some parts of the NGO operations. Only 7% indicated that SR had facilitated major changes in the whole of NGOs (see Fig. 4). This suggests that SR did not induce significant changes in the NGOs as a whole compared with its potential to facilitate changes, although there were changes in some aspects of the NGO operations. Forty-four percent (44%) of the respondents indicated that SR had the potential to facilitate major changes in the whole of NGOs, while 25% indicated that it had the potential to facilitate minor changes in some parts of NGOs. The majority of the respondents agreed that SR had the potential to induce changes in the NGO as a whole.

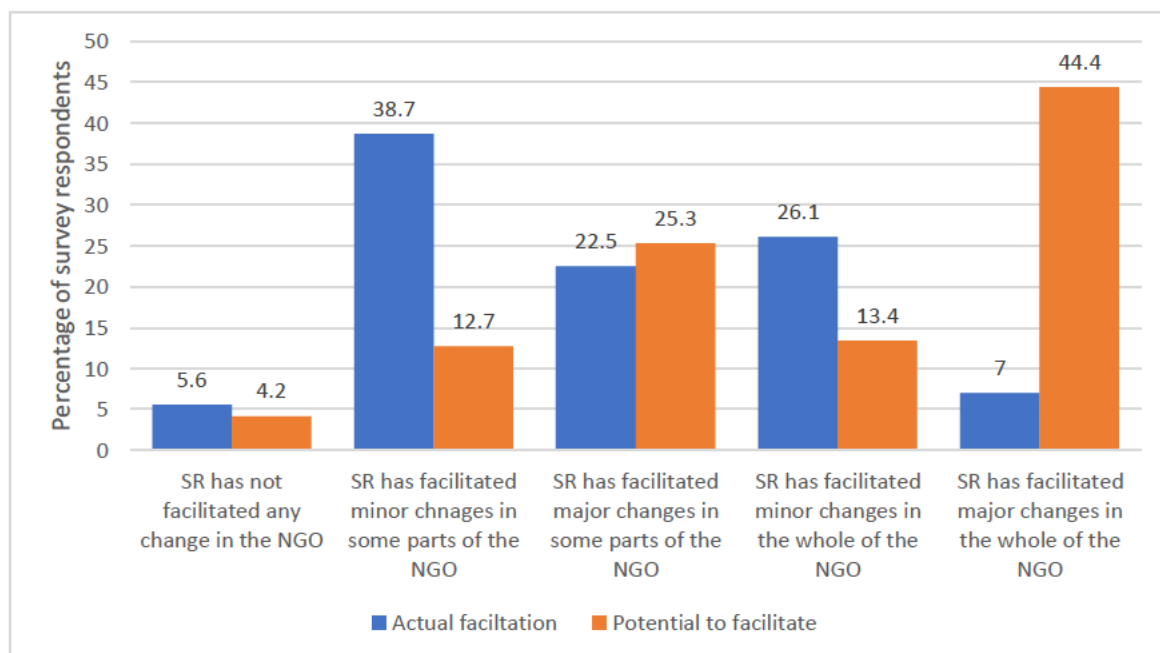


Figure 7.4 Perceived Changes Facilitated by SR

To further understand the aspects of NGOs where SR had facilitated changes, the survey asked respondents to indicate its influence in some specific aspects of the NGO (Figure 7.5). The result shows that SR had had a major influence on donors (84%), management decisions (79%) and organizational culture (56%). The majority of the respondents indicated that it had a minor influence on employees (67%), while 55% of the respondents said that SR did not influence the government at all. The respondents also stated in which aspect of SR practice its impact is felt more. For instance, 68% of the respondents agreed or strongly agreed that its social impact was high, relative to the economic impact (56%), or environmental impact (48%). Thirty- three percent (33%) of the respondents also rated NGOs' governance impact in the society. This suggests that the social contribution of NGOs in society is higher, followed by the economic contributions. Respondents also highlighted some specific benefits resulting from SR practices to include:

(1) Opportunity for cost and benefit evaluation; for example, *'an important lesson from SR is that it enables cost estimation vis-a-vis the benefits to the society, this cost baseline is important for planning and policy mechanisms'*.

(2) Skill transfer and self-reliance; for example, *'Our major strength gained through SR is having local partners whose capacity is almost at par with ours'*.

(3) Fostering attitudinal change towards sustainability and ownership; for example, *'...what we have learnt is a change of approach, our approach is all-encompassing, involving the government from the beginning, we are doing it together in such a way that even when the NGOs are no more there, the government knows what to do or are expected to know what to do and they can continue on the understanding that the project belongs to them'*.

(4) Adequate stakeholder engagement; for example, ‘SR has facilitated stakeholder engagement and dialogue, I am aware that we are required by the donors to identify the effects of our activities on the environment and the mitigation steps we are taking’.

(5) Increased funding opportunities; for example, ‘Donors will not even give you money without seeing your sustainability plan, in our case, donors have seen what we are doing right, verifiable by them and are able to give us more projects. For instance, I remember what we did in the transport project and not only did the donors increase the funding and scope, other people gave us transport projects to do’.

Other indicative benefits include efficiency, effectiveness, accountability and so on.

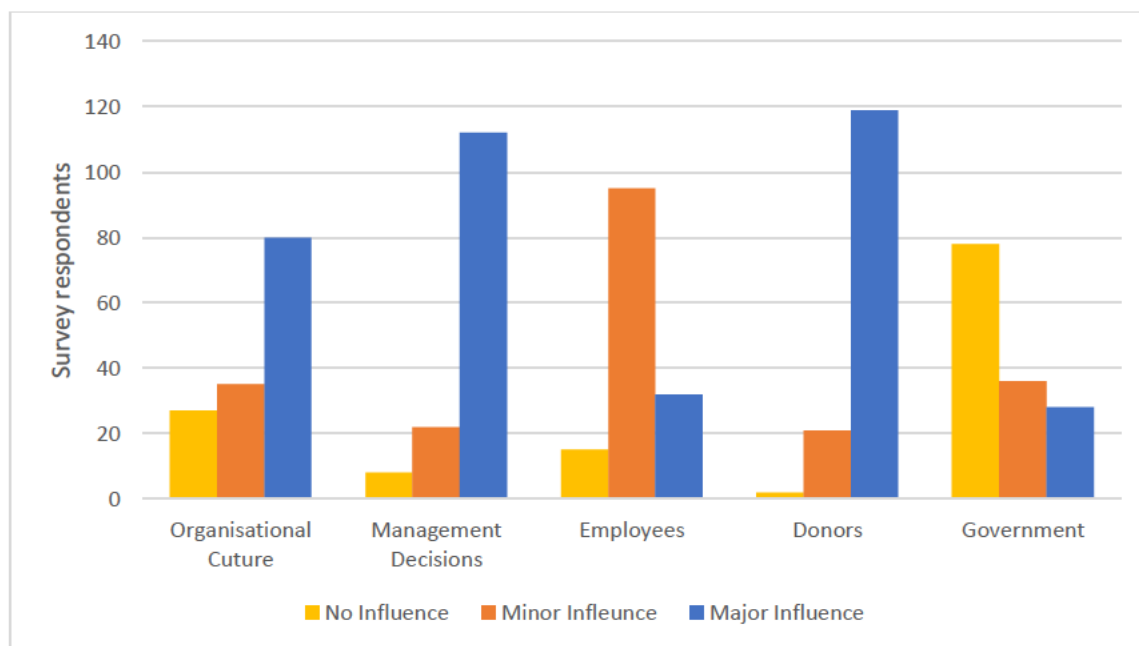


Figure 7.5 Survey results showing the influence of SR

### 7.7 Take Home Message to Other NGOs

As most NGOs are sustainability crusaders, the survey included questions that requested respondents to enumerate and explain the lessons other organisations (including other

NGOs/nonprofits and private organisations) could learn from their experiences in sustainability practices and reporting. The open-ended question gave NGOs the opportunity to freely highlight issues that their organisations are facing with regard to SR. A summary of their responses is presented below.

**(i). Internal mechanism:** This will track reports on a routine basis before the timeline and align directly with the overall impact since impact assessment cannot be done until the end of the project; moreover, this ensures that achievements are properly documented and milestones achieved are improved upon, which helps the overall decision making towards the achievement of the sustainability goals in line with the social mission of NGOs. This process ensures constant review of activities and that targets are met.

**(ii). Collaboration:** Collaboration facilitates cross-learning which is important in fostering sustainability efforts; this will help NGOs to reach those ‘hard to reach’ local government areas. This will also help to reduce costs as more than one NGO could team up to reach a particular location; for instance, an NGO working on orphans and vulnerable children and one working on adult population can team up and go to a household/locality, and while one takes care of vulnerable children, the other one takes care of the vulnerable adults.

**(iii). Community involvement:** Community involvement will enhance beneficiary accountability for every programme, and facilitate adequate stakeholder engagement and the ‘journey to self-reliance’ which is central to sustainability efforts of NGOs.

**(iv). Information sharing:** A directory of information about projects conducted and how each was conducted, including any obstacle and ways it was overcome, would definitely help to advance learning and innovation; this is important for NGOs as the first step towards enhancing the quality of service delivery and/or circumventing project duplication or parallel programmes.

**(v). Public-private partnership (PPP):** This process will ensure partnership with the public/private/government which ultimately helps to boost resource levels at the disposal of NGOs that will help to address other needs.

**(vi). Human-centred development:** This will help sustainability developers to carry the people along in finding out what their actual needs are; human centred design in NGOs helps bring the service recipients to the table while making decisions about their needs rather than making an assumption about their needs. This process enhanced development decision making.

**(vii). Development of local capacities:** The development of local capacities will sensitise the people towards ownership such that at the end of the project span, there would be an adequate local capacity to carry on at the same level (skill) as the NGOs.

A quotation from one of the respondents provides a good summary of the lessons espoused through SR. When asked if there were lessons they would like to convey to other organisations from their SR experiences, the respondent said:

Yes certainly, but I will need to know what others are doing, so maybe instead of learning from us, we will learn from them... [laughs!]. One of the things I think has helped us here is our transparent system, we are tight on it, we try to eliminate wastages or resources; because it is donor-funded, there is a huge drive for achievement, with a very short timeframe passed on NGOs. A lot of NGOs throw resources in pursuit of targets, while a little more adjustment could achieve the same target with much fewer resources, So I think it is something other NGOs could key into because at the end of the day if anything we do here is going to be sustainable, it must be funded along the same budgetary line that the government can comfortably accommodate, this will not only ensure sustainability but will facilitate reporting of it.

## 7.8 Barriers to Learning and Change in the SR Process

The major barrier identified by the respondents had to do with the issue of uniform indicators for reporting on sustainability. Respondents indicated that NGOs had different and sometimes multiple indicators for a reporting category, which negatively affected sustainability performance in NGOs, especially when there was no uniformity in data collection and definition (data collection process). This subsequently resulted in other issues such as verifiability, legitimacy of reports, standardisation and comparability. For example, *'Different NGOs adopt different metrics for reporting on a particular item which is the biggest challenge to our sustainability effort; ethical fundraising, procurement or resource allocation is a typical example under economic activities.*

Likewise, there was inconsistency of results and the long-run effect on the data collection process and verifiability of the report was high; for instance, it affected the policy mechanism and development decision-making process of NGOs, which is central to the social mission of NGOs towards achieving sustainable development (especially in developing countries). Suitable support on how NGOs can circumvent this will reposition their efforts towards sustainability and organisational learning and change. Other barriers identified by the respondents were concerned with: (i) assurance for sustainability reports; (ii) voluntary reporting; (iii) government policies/interests/local laws; (iv) community interest; (v) GRI guidelines; (vi) basic knowledge/experience needed to prepare the report; (vii) overbearing interest of donors; (viii) cost of preparing the report; (ix) national culture; and (x) religion and so on.



### 7.8.1 Solutions to the Identified Barriers

The survey provided the opportunity for respondents to suggest solutions to the identified barriers to SR practices. The suggested solutions were synthesised and a summary of them is presented in table 7.4 below.

Table 7.4 The Suggested Solution to the Challenges

Challenges to SR practices	Solutions suggested by respondents
Lack of uniform indicator used in SR reporting	Nationally adaptive and sector-specific reporting platform that is stakeholder-oriented and guarantees or provides uniform metrics for reporting in NGO
Voluntary reporting practice	Mandatory reporting – legislation that compels every NGO to prepare and report on sustainability
Lack of basic knowledge for SR report preparation	Training and manpower development as well as management support
Overbearing donor interest	Donors should make targets that are specific and attainable within the timeframe to avoid pressure and over-emphasis on results. Alternatively, government attention to the needs of the society through the provision of basic infrastructure and general improvement in the living standard of people will lessen overdependence on donors' funds, especially foreign donors. Synergistic approach of NGOs through PPP can also play a significant role.
Conflicting community interest	Proper engagement and creation of awareness
Issues of assurance for the report	External verification of reports that provides third party assurance
Difficulties in GRI guidelines	Sector-specific and easy to follow guidelines
High cost	Budgeting and planning
Unsupportive government policies	Attention to the needs of the society through the provision of basic infrastructure and general improvement in the living standard of people in place of attempts to gain control of NGO/donor funds.

*Continuation of Table 7.4*

Treatment of issues regarding national culture	Sensitisation and respect for people's culture and belief systems. Reports can be made to be consistent with people's way of life.
Handling issues of religion	Sensitisation and ensuring religion-neutral reports especially in religion-sensitive countries in Africa and Asia

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### **7.9 Inferential Statistics Exploring the Potentials of SR for Organisational Change in NGOs**

Table 7.5 shows the correlation between SR-related changes and other SR roles (desired) for some important correlations (complete table is contained in appendix 2). The table shows that the desire to foster change through SR is strongly associated with the desire to assess and communicate NGO activities ( $r = 0.562, p < 0.001$ ), to promote NGO sustainability efforts ( $r = 0.549, p < 0.004$ ), to improve transparency ( $r = 0.512, p < 0.004$ ), and to substantiate NGO position as a sustainability leader ( $r = 0.456, p < 0.001$ ). This finding suggests that NGOs could achieve organisational learning and change by championing sector relevance through SR. This is further supported by the strong link between the intention to promote sustainability efforts and the perceived need to substantiate an NGO's position as a sustainability leader ( $r = 0.537, p < 0.001$ ). Further, NGOs aimed at becoming sustainability leaders by improving their transparency ( $r = 0.544, p < 0.001$ ). Perceived desire to improve their image and reputation was moderately associated with the desire to improve transparency ( $r = 0.449, p < 0.004$ ), and improving their position as sustainability leaders ( $r = 0.484, p < 0.013$ ). Just like corporate organisations (see e.g., Domingues et al., 2017), these findings show that NGOs pursued different goals through SR in accordance with their diversity and can further establish their relevance through SR practices.

Table 7.5 Correlation Showing SR Expected (Perceived) Learning and Changes and other SR Roles for the Most Important Correlation

Expected role of SR	Assess and communicate NGO activities	Promote NGO sustainability effort	Improve org. image & reputation	Improve transparency of NGO sustainability performance	Promote & substantiate NGO position as sustainability leader
Foster change towards sustainability	r = 0.562 (0.001)**	r = 0.549 (0.004)**	r = 0.389 p<0.035	r = 0.512 p<0.034	r = 0.456 p<0.001
Assess and communicate NGO position		r = 0.524 p<0.002	r = 0.376 p<0.000	r = 0.388 p<0.025	r = 0.466 p<0.001
Promote NGO sustainability efforts			r = 0.387 p<0.022	r = 0.457 p<0.004	r = 0.537 p<0.001
Improve org. image & reputation				r = 0.449 p<0.004	r = 0.484 p<0.013
Improve transparency of NGO sustainability performance					r = 0.544 p<0.001

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\*Correlation is significant at the 0.05 level (2-tailed). \*\*Correlation is significant at the 0.01 level (2-tailed).

Table 7.6 shows the summary of the correlation between the desired/expected role of SR and the actual role (see complete table in appendix 2). This was conducted to ascertain whether SR meets the expectations of NGOs by testing the link between the expected role and actual role of SR. NGOs expected a strong correlation between the actual and the expected role of

SR. Nevertheless, the SR-induced learning and changes could not effectively meet the expectations. This is shown by the imperfect relationship existing between the variables describing the expectations underlying the disclosure of sustainability information and the actual purpose of SR in the NGOs. Thus, none of the perceived role or expectations of SR were met (hence  $r < 1$ ). The correlation coefficients in Table 7.5 show that NGOs' expectations about the ability of SR to serve a particular role/purpose, in general, exceeded the actual purpose it served. Reality could not meet expectation in all the circumstances. This is also confirmed by Figure 7.3. The capacity of SR to contribute to assessment and communication of NGO activities ( $r = 0.452$ ,  $p < 0.002$ ), promotion of an NGO's sustainability efforts ( $r = 0.532$ ,  $p < 0.013$ ), and improvement of NGO transparency ( $r = 0.472$ ,  $p < 0.041$ ) is high. The same applied to its capacity to enhance stakeholder engagement and dialogue ( $r = 0.515$ ,  $p < 0.001$ ), foster change towards sustainability ( $r = 0.578$ ,  $p < 0.006$ ), and raise employee awareness of SR ( $r = 0.432$ ,  $p < 0.001$ ).

The changes fostered through SR efforts helped to enhance assessment and communication of NGO activity ( $r = 0.539$ ,  $p < 0.001$ ), and raising employee awareness about measures to enhance sustainability performance helped to increase communication of NGO activities ( $r = 0.575$ ,  $p < 0.037$ ). This suggests that SR helps improve organisational performance. In addition to this, the enhanced ability to assess and communicate NGO activity has helped to improve organisational sustainability through enhanced stakeholder engagement and dialogue ( $r = 0.492$ ,  $p < 0.002$ ), and foster change towards sustainability ( $r = 0.421$ ,  $p < 0.008$ ).

The promotion of sustainability efforts has helped NGOs to improve their transparency ( $r = 0.446$ ,  $p < 0.003$ ), and also aided stakeholder engagement and dialogue. This suggests that change was actively used to promote some organisational sustainability agendas among stakeholders. This is proven by the strong link between stakeholder engagement and raising employee awareness ( $r = 0.534$ ,  $p < 0.001$ ).

Additionally, if learning and change were perceived by NGOs in engaging in SR, actual change was fostered in some cases to manage the impression others had of them, though this may be limited ( $r = 0.325$ ,  $p < 0.006$ ). Raising employee awareness about measures to enhance performance had effect on different elements of the NGO operations. The more awareness of SR was raised among employees, the more change was facilitated through SR ( $r = 0.311$ ,  $p < 0.000$ ). This result indicates that the influence raising employee awareness had on different elements of NGO operations could be enhanced by changes fostered by SR.

In general, these findings support the idea that by engaging in SR, NGOs could pursue and achieve several objectives in line with their social mission and in accordance with their assumed position of sustainability crusaders.

Table 7.6 Correlation between the actual purpose of SR and its expected purpose for important correlation

		ACTUAL PURPOSE						
		A1	A2	A3	A4	A5	A6	
		Assessing and communicating NGO's activities	Promote NGO's sustainability efforts	Improve the transparency of NGO sustainability performance	Enhance stakeholder engagement and dialogue	Foster change towards sustainability	Raise employee awareness about measures to enhance performance	
<b>EXPECTED PURPOSE</b>	E1	Assessing and communicating NGO's activities	r = 0.452 p<0.002	r = 0.539 p<0.001	r = 0.231 p<0.006	r = 0.492 p<0.022	r = 0.421 p<0.008	r = 0.575 p<0.037
	E2	Promote NGO's sustainability efforts		r = 0.532 p<0.013	r = 0.446 p<0.003	r = 0.513 p<0.001	r = 0.432 p<0.005	r = 0.586 p<0.025
	E3	Improve the transparency of NGO sustainability performance			r = 0.472 p<0.041	r = 0.341 p<0.001	r = 0.431 p<0.016	r = 0.322 p<0.001
	E4	Enhance stakeholder engagement and dialogue				r = 0.515 p<0.001	r = 0.368 p<0.013	r = 0.534 p<0.001

Continuation of Table 7.6

E5	Foster change towards sustainability	r = 0.578 p<0.036	r = 0.311 p<0.000
E6	Raise employee awareness about measures to enhance performance		r = 0.432 p<0.001

\*Correlation is significant at the 0.05 level (2-tailed). \*\*Correlation is significant at the 0.01 level (2-tailed). A = actual purpose, E = expected purpose

## 7.10 Discussion

As highlighted in the literature, SR has not gained attention among NGOs as compared to private and public sector organisations (Crespy & Miller 2011; Giacomini et al. 2018; Hahn & Kühnen 2013; Herremans, Nazari & Mahmoudian 2016). This is further confirmed by the number of NGOs found to be actively involved in SR in this study. However, SR is increasingly being embraced in NGOs, more so in developing countries (Asogwa et al. 2021). Most of the NGOs covered in this research have published sustainability reports for the last 5 years and longer.

The result highlighted that international NGOs were more inclined to the concept of SR compared to the local NGOs. These international NGOs are mostly from Europe and America. This aligns with the findings of Lozano, Nummert and Ceulemans (2016) who assert that European countries are far ahead in preparing and conducting research on sustainability reports. It is also confirmed the argument in literature which highlights that Europe and America are at the forefront in organising and developing sustainability reports, contrary to the findings of Frynas (2001).

Most of the respondents stated that there was no unit or department directly responsible for SR; the few (28%) that had a dedicated unit for developing and reporting on sustainability linked it with the M&E unit. Schaltegger and Wagner (2006) opposed designation of a specific unit for sustainability, arguing that such would lead to compartmentalisation of the process. However, this is not the case for NGOs, firstly because the respondents highlighted that data for SR are provided by each sub-team carrying out a particular project which are later harmonised for the process of SR. Secondly, since the NGOs seek legitimacy through SR which lies in the hands of the stakeholders (public), it would be counterproductive for any unit to display prejudice towards the report (Dewi, Manochin & Balel 2019b).



In line with the findings in the literature (Lozano, Nummert & Ceulemans 2016), NGO type (welfare or advocacy) or its divisional impact (economic, social or environmental) and size play a minor or no role in the decision of NGOs to start SR. Results from the survey suggest that the NGOs engage in SR in pursuit of multiple goals in a quest for organisational relevance. They range from legitimacy, desire to assess and communicate NGO activities, organisational reputation, transparency, need to foster change, to stakeholder engagement/dialogue as well as widening donation. Others include the need to transfer skills and improve the quality of service delivery. These factors align with the objectives of SR as highlighted by the respondents.

The results indicate that the employees are the most involved groups in the sustainability efforts. While this may suggest that NGOs adopt a bottom-up managerial practice, the beneficiary stakeholder group seems to be cut off from this process as most respondents indicated that beneficiaries were not involved in the process. This may explain why NGOs consistently seek to achieve organisational legitimacy; hence, the respondents indicated that SR was a useful tool for fostering organisational change. Bottom-up managerial processes do not effectively support guidance for innovation and internal change (see e.g., Dewi, Manochin & Balel 2019a).

The results show that SR has a great influence on donors; this is followed by management decisions and organisational culture. This is not surprising since the respondents claimed earlier that donors would not even fund an NGO that had no clear sustainability plan. It follows that an organisation that wants to foster legitimacy and enhance its donor base, reputation and quality by espousing its sustainability efforts would have its influence on management decisions and organisational culture. This is a pointer that external stakeholders (such as donors) exert a high level of influence on NGOs and presupposes that the need to satisfy or attract donors gave rise to SR rather than SR giving rise to enhanced donation.

Thirty-four percent (34%) of respondents indicated that sustainability reporting did not influence the government actions; this might have to do the peculiarities of the country in context since the result suggests that the impact of SR on governance is low when compared to its impact on social, environmental and economic aspects of the reporting framework.

The results and findings show that external motivation is the principal factor behind the publication of the first sustainability report while the subsequent report is driven by external pressure. This result indicates that both factors which support the ‘outside-in’ and ‘inside-out’ technique of Burritt and Schaltegger (2010) was considered to motivate SR. While this result is similar to the findings of Domingues et al. (2017), it contradicts the argument of Farneti who argued that SR is mostly internally driven where a specific individual is responsible for the report in an organisation. Secondly, the findings suggest that the principal spectators in SR are the external stakeholders. This is evidenced by the level of influence that SR has on donors which far outweighs its influence on employees and other internal organisational structures, contrary to the findings of Domingues et al. (2017) and Farneti and Guthrie (2009).

The findings show that SR has mostly facilitated minor changes in the NGOs. Nevertheless, it has the potential to facilitate major changes in the whole of the NGOs, suggesting that the full potential of SR is yet untapped in NGOs. This is consistent with the findings of Banks, Hulme and Edwards (2015); Kuruppu and Lodhia (2019); and also Goddard (2020). Banks et al. (2015) further cautioned that the real drivers of social change may be difficult for NGOs to control if urgent steps are not taken to better reposition them for this role. These visible changes have been facilitated through the influence of the donors and the management. Anecdotal evidence suggests that there is a positive relationship between SR and organisational change. However, this research presents an in-depth, content-rich analysis of the potential of SR for organisational change by exploring the link between the two. Findings

suggest that SR starts as a driver for learning and change in NGOs and ends as change itself (Lozano 2013; Lozano, Nummert & Ceulemans 2016). SR has a reciprocal relationship with organisational change. This is espoused through assessment and communication of sustainability efforts as well as fostering change towards sustainability.

The survey results highlighted the perceived roles of SR versus its actual role. This result shows that although NGOs seem to be achieving their objectives through SR, more could be achieved. This finding is supported by the result presented under the change facilitated through SR which indicates that SR has the potential to facilitate major changes in the whole of NGOs. Unlike the result of Lozano, Nummert and Ceulemans (2016), the respondents stated that NGOs have a reporting criterion handed down by donors through the managers; and did not specifically seek to meet the GRI criteria for reporting on sustainability. Moreover, the respondents stated that since SR is voluntary and GRI posed a challenge as indicated in the result section, it was not necessary to pursue this goal. This finding is supported by the result of Guthrie and Farneti (2008) as well as Domingue et al. (2017) who explored the relationship between the reporting process and change in public sector organisations and found that GRI guidelines constituted a challenge in the reporting process of public sector organisations.

The results show that the lack of uniformity of reports resulting from the use of different indicators for reporting constitutes the greatest barrier to sustainability efforts by NGOs. Other highlighted challenges to sustainability performance in NGOs include: (i) lack of assurance for SR. Respondents stated that there was a need to provide third party assurance for sustainability reports to enhance their acceptability by the public. (ii) voluntary reporting. Reporting on sustainability remained a voluntary process, although some respondents highlighted that this particular challenge did not apply to them since they have internally made reporting on sustainability mandatory. (iii) government policies/interests/local laws.

Unsupportive government policies affect reporting processes especially in developing countries with weak legal and regulatory institutions where the government sometimes attempts to gain control/access to funding of NGOs through regulation/legislation/oversight functions. (iv) community interest. Sometimes, the interest of the local community is diverse and often conflicting. For example, a respondent explained that a certain community with no portable water was provided one and a few months later, it was discovered that it had been abandoned, enquiries proved different and conflicting reasons between the men and the women in the community. While the men explained that they preferred the tap in a different location farther away from their residence to enable them to spend time with their wives when the kids go to fetch water, the women explained that they wanted a place where they can seat and share their worries and family challenges with their peers. (v) GRI guidelines. Respondents complained that the GRI guideline is corporate sector-focused and does not comprehensively address issues of reporting concern to NGOs thereby, making it difficult to choose indicators.

### **7.11 Summary**

Although there have been a number of publications discussing SR in private and public sectors within the last decades, the number has been quite low when compared to works on NGOs. Additionally, there has been little or no research on the potentials of SR for organisational learning and change for sustainability in NGOs; nor a study that explores the interrelations between the two in NGOs. This chapter examines this and found that SR is a key driver for organisational learning and change in NGOs. The result shows that SR and organisational learning and change are mutually inclusive in NGOs as well as share a reciprocal relationship that begins as the driver for learning and ends as the change itself. This reciprocal relationship is repetitive and improves reporting process through enhanced sustainability performance. It fosters opportunities for cost and benefit evaluation, transfer of

skill and innovation, attitudinal change towards sustainability, stakeholder engagement and ownership, increases donor base and so on. The findings further reinforces the contention that SR is influenced by organisational culture, donor behaviour and management decisions. It also communicates the various lessons learnt from NGOs' sustainability efforts that other NGOs, private and public sectors can benefit from.

## **Chapter 8 : Impact of Covid-19 on the Operations and Management of NGOs - Results and Discussion**

### **8.1 Preamble**

This chapter presents the results of **phase 5** of this research which aims to ascertain the impact of COVID-19 on the operations and management of NGOs through case study research. Reporting shows that the current COVID-19 pandemic is far from over as it continues to spread globally (Worldometer 2021). The death toll from COVID-19 continues to rise globally with its attendant disruption of the public health systems, in addition to the deteriorating global economy, and the general ecosystem in which developing and underdeveloped countries such as Nigeria are mostly affected. Literature shows that the impact of COVID-19 on the operations and management of NGOs is critical (Asogwa et al. 2021), bearing in mind their role in advancing the cause of nature and the threat COVID-19 has posed to life globally. NGOs also work to ensure that the present generation leaves a better future for the following generation as part of their social mission (Asogwa et al. 2021). COVID-19 has accelerated the degradation of biophysical indicators (Grooten & Almond 2018; SRI 2020) and threatens the efforts of NGOs in achieving the desired goals of sustainable development. As the impact of COVID-19 continues to attract interest in research, the link with the global vision of sustainable development champions such as the NGOs has not been in focus. So, in an effort to align the vision of sustainable development goals (SDGs) by NGOs, this chapter intends to examine the impact of COVID-19 on the operations and management of NGOs as well as considering post-COVID-19 outlooks. Further, since NGOs are reputed for advancing sustainability and sustainable development goals (Fifka et al. 2016), research of this nature will not only help to assess their preparedness towards this global threat but recommend ways in which these goals can be attained, or threats prevented in the future.

## 8.2 Results

In this section, the main themes that emerged from the analysis of the interviews are presented in two parts (negative and positive impacts). As explained earlier, the approaches used gave room for the development of patterns. Secondary data enhanced and provided support for the interpretation and analysis of the interview findings. The findings show that COVID-19 has impacted NGOs both negatively and positively.

As noted earlier, although the research was conceptualised prior to COVID-19, the fieldwork was undertaken during COVID lockdown. Thus, COVID questions were added to the interview questions and the results are presented in this chapter. The first part will discuss the negative impacts as perceived by the NGO respondents while the second will discuss the positive impacts.

## 8.3 Negative Impacts of COVID-19

Firstly, the summary of the negative impacts as revealed by the respondents backed by indicative examples is presented in Table 8.1.

Table 8.1 Negative Impacts of COVID-19 on NGOs

Case	Impacts	Indicative examples
ENGO	Decline in health-seeking behaviour	“Health seeking behaviours has further declined”
	Low capacity building intervention”	“The rate at which we organise capacity building sessions has fallen drastically or none existent in most cases depending on the intervention”
	Increased cost	“Our budget contracted badly as services were prioritised for COVID”
	Low program implementation	“Funds were diverted to other areas [...]” “Project implementation was at very low ebb especially for non-
COVID	Loss of job/death	related interventions and we lacked local capacities”
	Equipment breakdown	“It exposed our weaknesses in responding to crisis”
	Poor waste disposal	“We also have a few staff that came down with the virus which led to - quarantining of entire team of about 18 staff in our organisation” “...it was difficult controlling waste from the use of PPE”
WNGO	Decline in health-seeking behaviour	“People in the community avoided us, they felt all NGOs are health-workers and health workers have COVID-19”
	Distorted supply chain	“About 70% of procurement we do in Africa and particularly in Nigeria

*Continuation of Table 8.1*

	Staff burnout	in terms of drug and reagents comes from China, few from India & others parts of the continent were all affected by movement restriction”
	Increased cost	“There was a lot of stress, we were practically exhausted with pressure”
	Low capacity building	“There were almost zero capacity building during the early stage”
	Loss of job/death	“Cost increased significantly in order to cushion the effect through
PPE-		which contributed to a surge in plastic waste”
and		“Human resource for health suffered, we lost some of our colleagues,
		some others lost their jobs”
		“Initial response of NGOs was generally slow and confusing”
NNGO	Low program implementation	“Lack of funds affected program implementation [...]”
	Transition to virtual salary	“Counterpart funding by government was not coming either as a result of the slump in oil prices or because they were borrowing to meet
	meetings	and overhead obligations”
	Increased cost	“Virtual meeting may be good, but it brought about a huge disconnection with the people”
	Staff burnout	“We had issues with poor waste disposal and recycling”
	Poor waste disposal	“There was a lot of pressure to deviate from the primarily funded project to mitigate COVID challenges”
	Poor capacity building	“We usually train a lot of government staff for the sake of sustainability but this is no longer happening as a result of COVID-19”
		“We usually target humans, but plants and animals were affected too”
SNGO	Low program consulted”	“Engagement was truncated and the beneficiaries were rarely
	Implementation	“COVID-19 exposed government lack of commitment in issues of sustainability, reducing energy consumption, green finance and circular
	Loss of jobs/death	nomy”
eco-	Distorted supply chain	“Means of data collection was poor, giving rise to poor data”
	Poor data/collection	“Some of our equipments broke down either resulting from over/under
	Equipment breakdown	
-		
	Increased cost	use or poor maintenance leading increased operational cost”
	Low capacity building	“People at the community lacked the skill and capacity to carryout some tasks”
	Staff burnout	“We were usually under undue pressure from funders which most times led to disconnection and some emotional challenges”.
	Transition to virtual meetings	“...these virtual meetings don’t seem to be working”

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Source: Field data, 2020

NGOs are confronted with several challenges occasioned by COVID-19. The dominant ones as revealed by the interviewees include a decline in health-seeking behaviours which led to low programme implementation. Others include increased cost and wastages resulting from personal protective equipment (PPE), transition to virtual meetings, a decline in capacity building, and staff burnout/pressure, loss of job and even death in some extreme cases.



### 8.3.1 Decline in Health Seeking Behaviour

Table 8.1 indicate that around 60% of the NGOs reported a decline in the number of people seeking health and health-related assistance. Palpable fear of COVID-19 by patients, beneficiaries, and partners led to a decline in health-seeking behaviours. As the infection rate of COVID-19 increases, people become more apprehensive to visit health facilities to access services as a majority feel there is a high probability that they will get in contact with COVID-positive patients. Likewise, there was a global push towards the discouragement of non-emergency cases going to health facilities. For example, an interviewee disclosed that:

There has been a substantive impact of COVID-19 on our operation, especially on health NGOs that operate from health facilities. Health seeking behaviours that are already below international standard further declined; so, all of the effort we have expended in the past to get people into health facilities to access the services we made available there have again backtracked because a lot of people now feel, there is COVID-19 in health facilities. Globally, there is actually a push towards non-emergency cases not being referred to health facilities/hospitals in a bid to curtail the spread, but this has also heightened the fear of accessing health services (E3).

The change in health-seeking behaviour resulted in low implementation of much-needed health services. Similarly, activities of most NGOs that required face-to-face interacting or meeting were greatly affected as physical meetings of all sorts were discouraged. This subsequently hampered programme implementation as people who could previously walk in when they noticed any symptom, avoided these services to avoid being tagged COVID-19-positive patients and being discriminated against. For example, one project manager from WNGO explained that:

It depends on the focus of the NGO, if your area of focus has to do with people, it will surely affect the way you operate. Before now, you can see people come directly when they have certain symptoms, [...] but now some can't, because of the fear of 'I don't want people to know that I am having this infection' or even if I have malaria it could be turned to COVID-19, and people in the community will discriminate me. [...] Along the line, various NGOs began to think outside the box and look for ways to ensure that some of their activities, if not all, continue running and support services they provide to people do not stop. For example, in my organisation, and some other similar NGOs I know that deal with supporting people with HIV, TB as well as the deprived and excluded members of the society that are actually relying on support from foreign donors and so on, what we did was to triangulate and ensure that despite the pandemic all the activities continue smoothly and that the clients we are supporting continue on their drugs, and those that require services are getting the necessary healthcare services they needed but this did not stop distortion in our activities because there was a steep decline from March [2020] in our performance chart (W1).

### **8.3.2 Low programme implementation**

NGOs do a lot of projects that require movement to communities and homes, but with COVID-19 and the associated lockdowns, a considerable amount of their activities were affected, especially those that require physical interaction. Servicing some clients the way they used to became difficult and challenging. Findings from this study indicate that NGOs sometimes provided service to target recipients at night or on the weekends, in their homes/communities depending on their location. With the lockdown and the follow-up curfew in place, all these arrangements were halted, which became a difficult challenge that

had a massive effect on NGO's operations, service delivery and effectiveness. For instance, an interviewee from NNGO commented that:

We couldn't deliver ARVs [antiretroviral drugs] and other services the way we would have and the way they had wanted it because of the lockdown; secondly, when you look at the fear of community transmission of COVID-19, a lot of staff were now very cautious to even go to client's place or even relate with them. This created another layer of barrier in terms of servicing these clients because aside from the fear of getting the infection from them, there is the fear of transmitting the infection to them and the lockdown was a massive barrier so everything had a very high burden on the programming, there was a lot of 'drop-in' in our activities, drop-in indicators we normally report, drop-in indices and statistics, for example, in our first 95 [first HIV treatment cascade] where we just do testing, took a very big toll because we must come in contact with the client to conduct a test, even with the PPE there was still that fear of contacting it, the same thing with third 95 (N5).

### **8.3.3 Increased Cost/Wastages**

Another effect of COVID-19 is the reallocation of the budget from recipients to the day-to-day operations of the NGOs as they were compelled to increase funding for PPE. Funds were often diverted from primary/main projects to meet COVID-19 exigencies. For example, staff were mandated to wear face masks, face shields, and gloves, and regularly sanitise which was previously not the norm. This led to increased cost and even wastages as the purchased items for COVID were not re-usable. To illustrate this point, a manager at ENGO clarified that:

There is a lot of pressure to deviate from the primarily funded projects to mitigate COVID-19 pandemic challenges. For example, some resources are sometimes diverted to address pandemic impacts on healthcare workers, and the channels we go through during the programme with the hope that this gives way to the originally

funded project. This has not really always happened so we are all building our resilience muscles right now, you know [...laughs!] with an eye on compliance to the funders and fulfilment of project objectives, we have tended to sometimes fret about the possibilities of a negative impact this will have on the work we do in the eyes of the funders (E4).

When the lockdown started to ease, the programme implementation curve started to rise, and expenditure started to increase, but there was pressure to meet targets as well and NGO workers tried to accelerate the delivery of programmes. Due to this pressure, various stakeholders were exhausted and many could not keep up with the pace, and as a result, a considerable amount of the logistical efforts put in place for meetings, planning and implementation were wasted. However, when the lockdown was finally eased and things started to return to (near) normal, project implementation continued to rise but with strict adherence to COVID-19 protocols in place, it resulted in more wastage. In line with this, an interviewee remarked that:

[...] organisations that depend on the rate of activity implementation, suffered because some projects could no longer be carried out at least until restrictions were eased. Because their success is measured by how much is spent on certain things, like tea break, flight/transport, meetings, refreshment, accommodation and so on which in turn affects the total annual expenditure. Due to this, there was a rush to get on with project implementation, and stakeholders were always fully booked and, in some instances, double booked as the lockdown eased. Organisations that depend on stakeholders to carry out their intervention had serious challenges as well. This resulted to waste in most cases where invited stakeholders do not turn up for meetings

because they are double-booked for many other programmes, but they can only attend one. (N2)

### **8.3.4 Transition to Virtual Meetings**

Transition to virtual meetings also impacted NGOs' operations in many ways. For example, restriction of physical meetings impacts stakeholder engagement and NGOs cannot truly be accountable or deliver on their social mandate without engaging their stakeholders at different levels. Virtual transitioning also made more people work from home which impacted the effectiveness of some programmes and ability to achieve certain project deliverables while managers grappled to devise alternatives for things that could not be done virtually. To illustrate this, a project manager in NNGO commented that:

COVID-19 has impacted health and development projects significantly and it seems like we all as project managers in development services are trying to maintain normalcy in this very abnormal time. Every funder has an outlined target that strategic partners have to align with. However, there are still a lot of restrictions on physical meetings, and bearing in mind that a lot of these projects are based in Africa where physical meetings and direct communications are culturally the norms. This is a challenge because while virtual meetings are good, there still seems to be a disconnect and this is happening so fast where everyone has to adjust. Where physical meetings take place even the setting has drastically changed and this is not devoid of its own prevailing psychological challenges, so we are trying to maintain normalcy in a very abnormal time really [...laughs!]. For those of us at the management level, that are mostly involved in stakeholder management/engagement, decision-making, policy formulation, and the rest, what we did with things that cannot be done virtually was to arrange physical meetings for a small number of people (N4).

Although virtual meetings have been in place in many developed countries for decades, working environments and meetings in most parts of Africa are only beginning to learn and unlearn the realities of virtual operations. Zoom technology is relatively new in Nigeria when compared to countries in Europe and America. As a result of this, only a few people have the technical ability to run the technology efficiently. While most people in developed countries can set this up even with their mobile phones, it is not so in some developing countries. One major glitch to this is access to the internet. Access to the internet is not very common in Nigeria and only very few offices have access to internet services. This situation is worse for the stakeholders who may be in rural areas with no access to internet network and/or the skill to operate a virtual technology. In line with this, an interviewee had this to say:

How many of our stakeholders at the community level know how to operate Zoom or even skype that has been around for some time now? And even when they do, who will buy data [internet service, e.g., Wifi] for them? Even when all these things are in place, we have not talked about electricity because they need to charge their phones or laptop; virtual working is just not what we are used to. It will require some level of training to bring everybody at par especially for the people in the rural areas and this is not what I think our funders are ready to do (S3).

### **8.3.5 Decline in Capacity Building Programmes**

As restriction continued, engagements were virtual and some staff worked remotely, while capacity building declined. The monitoring and evaluation which constitute the management information system were being collected manually which affected the strengthening of the health system. Staff relied on technology (which may not be readily available) to get data as staff could not go to the site and training that requires physical presence also could not be done. This also affected the patients as the turnaround time for their test results increased significantly which in turn affected the lead time (the time between when patients request

drugs and the time the drug is made available to them). In line with this, an interviewee had this to say:

[...] capacity building sessions, meetings, training, all of those fora have to be limited to virtual sessions; well, I doubt if we have the efficacy, and for some that the audience is not within our control, we have to do away with completely, so those gaps are there for us to cope with. Remember that most health services in Nigeria are being supported by NGOs and over 70% of these health facilities do not have access to internet technology, so this is a big issue (E1).

To espouse sustainability, NGOs transfer skills to local people so that they would be able to operate the projects of NGOs at the same capacity and/or skills as NGOs, thereby enhancing the sustainability of projects. In line with this, an interviewee from SNGO had this to say:

Before now, we used to carry the people along; it might be at the community level or at the government level but this has not been happening because of the urgency that COVID-19 triggered (S2).

### **8.3.6 Prevalence of Staff Burnout**

Another major impact of COVID-19 on the operation and management of NGOs is staff burnout and pressure to meet targets, and increase the rate of absorption of services by beneficiaries. The project manager of SNGO had this to say:

In terms of personal space, it has been difficult and sometimes terrifying to manage the physical, mental, and emotional challenges of the well-being of oneself and staff at this time. While we try to cope in these uncertain times, the resilience of not letting fears and anxiety into our work-life rather make us succumb to the pressures and obstacles. So, staying focused and mentally alert at this time matters. It is not easy

but the innovative strategies to [navigate] through these issues make each programme manager stand out. While we hope for the continued breakthroughs that are imminent in the scientific space with vaccines as well as adhere to the public health recommendations, we can only continue to stay positive, support one another, and keep learning as we still have responsibilities to the vulnerable population we serve in Africa and around the world (S3).

In addition to this, another interviewee had this to say:

To be honest, COVID-19 has put enormous strain on our mental health, from the anxiety of being a victim of the virus to the ‘on and off’ lockdowns. I can say that some of the staff are even beginning to show signs of being overwhelmed and those of us who should provide the encouragement that will strengthen them are just losing it. Some are considering resignation but (...), I keep telling them that this is not the right time for it, we need each the most now and the society needs us more, so it is a matter of value for service, however, I am worn out myself, but I have to keep motivating others (N1).

Findings from this study suggest that at the early stage of the pandemic, services provided at the community level were heavily impacted as activities were halted. Management of activities and implementation of programmes were no longer as they used to be and this triggered pressure from donors who were very keen on results. Staff of most NGOs often travel to the community level or state level where they have projects and somehow, not having that direct impact or contact with the community has also affected the programming, and in some cases, project life-span was extended without compensation because of the time wasted during the pandemic.



### **8.3.7 Distortion in Supply Chain**

Disruption of movement of goods and services affected supply chain management. There were strict border restrictions and freight limitations in an effort to control the spread of the virus. Many drugs, medical equipment and other related components such as consumables mostly come to Nigeria from abroad. While the strict border conditions affected inflow of materials into the country, restrictions in movement also affected local transportation and/or distribution of the available ones.

Yes, in the area of supply chain, there was a serious disruption in our logistics. We could not access some laboratory equipment such as reagents and other materials for testing. Even to go out and conduct some support services to local hospitals and clinics as we previously do was logistically affected (W4).

### **8.3.8 Poor Data Collection and Data Quality**

The pandemic exposed a lot of weaknesses in service areas. A very key aspect of performance is data quality. Accurate data helps both the budget preparation and the programme implementation; this was greatly affected by the restriction in movement which meant that projects implemented in the rural areas suffered, especially with the virtual system of work. In alluding to this, an interviewee had this to say:

Well, we went virtual but the advent of working virtually also affected other things such as verification and data validation. All these had to do with a physical visit and it is important to note that this is not how it used to be and change is very difficult to adapt to, especially among people who are not that civilised in the rural areas so to say. And historical data is very important for us in planning especially with regards to the kind of people we are dealing with (N5).

Alluding to this, another interviewee from the group had this to say:

I agree with him but I will like to put it in another perspective. In summary, I will say most of our gatekeepers for the projects in the rural areas are poorly trained, they can barely replicate or do what we used to do, even if not exactly the way we do it [at our capacity], but at an acceptable level, and this has affected both data collection and quality (N5).

### **8.3.9 Loss of Jobs and Incidence of Death**

Due to lack of activities, some NGOs started laying off staff. Ad hoc staff and those on a contract basis such as drivers and cleaners were mostly affected, especially at the early stage of the pandemic. Contract agreements with vendors and some suppliers were also terminated. As the impact continued to overwhelm the system, some projects were shut down because they were not considered a priority, given the prevailing circumstance. As a result of this, NGOs faced numerous challenges and pressures from funders; some full-time staff were retrenched and some others contracted the virus but could not survive it. Based on this, an interviewee had this to say:

[...] as of May, we had about 4000 health workers affected by this novel coronavirus that barely started in Nigeria two months ago. This is to say that we have a real problem at hand, you can then imagine what will happen by the third or fourth quarter of the year. Well, your thought is as good as mine and I only pray it does not get to that level because it will have a sweeping effect (E4).

In line with the above, another interviewee had this to say:

COVID-19 emergency changed a lot of things in our programming, some advocacy NGOs shifted to emergency response disease and this had an immediate effect on staffing, a lot of people were laid off because of the shift in focus area occasioned by the pandemic. Apart from losing jobs, we also have a few staff that came down with

the virus, ya! it is that bad. Initially, I did not want to meet you [laughs!], but because of your persistence each time I failed you. You know, I cry when I remember my colleagues who could not survive it, I am practically afraid, in this office alone, about 18 people were quarantined for some weeks and of course this affected output (N4).

#### 8.4 Positive Impacts of COVID-19

Despite the gloom and the extremities caused by the COVID-19 pandemic globally and for development agents, there were some positive impacts on NGOs in Nigeria. Some salient indicative examples are provided in Table 8.2 below. Dominant among them are virtual innovation, peer-to-peer methods of intervention, and resource management/cost savings.

Table 8.2 Positive impacts of COVID-19 on NGOs

Cases	Impact	Indicative examples
ENGO	Use of virtual innovation	“Virtual means of working increased & brought an ease in our work”
	Peer-to-peer intervention	“We could do index testing because people are more targeted”
	Management of resources	“We saved cost of refreshment in meetings”
	Proactiveness	“There was a big change in behaviour and approach”
	Flexibility and adaptation	“It has taught all of us to think ahead”
WNGO	Peer-to-peer intervention	“People that live in close proximity were connected together”
	Staff management	“...so, I think it taught us how to manage our resources better”
	Management of resources	“We adapted and responded as much as we could”
	Flexibility and adaptation	“We could work from home with ease”
	Use of virtual innovation	“Our response improved as donors become aware and we repositioned”
NNGO	Donor awareness	“All costs associated with the hiring of halls for meetings are saved and used for other needs”
	Management of resources	“Virtual innovation eased some work stress and donors supported us”
	Use of virtual innovation	“We developed a network that helped us reach people peer-to-peer”
	Peer-to-peer intervention	“We learnt how better to manage our staff during crisis”
	Staff management	“There was also a bit of flexibility that we quickly adjusted to”
SNGO	Donor awareness	“Virtual innovation taught us how to manage our staff strength”
	Flexibility and adaptation	“There were improved changes in our operations”
	Use of virtual innovation	“We saved money from prioritising our needs”
	Management of resources	“Donor awareness helps us in our quest for funding”
	Staff management	“We created a network for people living within the same neighbourhood”
	Peer-to-peer intervention	“Although our ability to manage risk was collectively tested as NGOs, we were not consumed, this is positive for us”
	Donor awareness	“Over time, we became more flexible even as staff, during this COVID”
Risk management		
Flexibility and adaptation		

Source: Field data, 2020

#### **8.4.1 Increased Efficiency Through Use of Virtual Innovations**

Interventions are usually dependent on physical engagement, irrespective of the sector whether education, social work, health, environment, and the like. Accordingly, all meetings were usually on a face-to-face basis but the advent of COVID-19 made the management look for more innovative ways of working and meeting with stakeholders without physical presence through Zoom technology and Skype. This increased flexibility and outreach, and eliminated bureaucratic bottlenecks associated with arranging these meetings. It also exposed staff to new skills as they learned how to use the new technology. For example, an interviewee had this to say:

I will say COVID-19 has improved our work ethics; those of us who work in service delivery, technical assistance, logistics, and so on, now have to resort to virtual engagement, looking at the electronic way of meeting and reaching our goals. Before now, if we want to have meetings we hire a hall, provide refreshment but with virtual meetings, all those things are gone and our staff now have to compulsory switch to the new platform, all my staff had to learn how to use Zoom and share screen with their reports (...hahaha) (E1).

#### **8.4.2 Peer-to-Peer Intervention Through Establishment of Networks**

A peer-to-peer method of delivering social intervention was another positive impact resulting from the pandemic. In this case, service recipients that live in close proximity to each other were connected together in a loop and a network was created for them in the neighbourhood. This tried to ensure continuous service delivery, especially for those who were already under treatment before the pandemic. An interviewee had this to say:

[...] so, we asked them to gather as a team/group, and we went to give them whatever service or intervention that we are giving to them there, rather than coming over to the facility as usual and exposing themselves to Covid-19. Again, the need for the patients to be waiting till they get transport fare before coming to access services were eliminated because the services would rather come and meet them in their neighbourhood and I intend to continue this trend even after COVID-19 (W3).

#### **8.4.3 Prudent Management of Resources**

Resource management is another way that COVID-19 positively impacted NGOs. While there was waste resulting from purchase of PPEs, time and other resources were saved in planning for logistics before a meeting could be held. NGOs also devised targeted service provision measures that ensured the most essential bracket had access to treatment, thereby saving cost. For example, an interviewee elaborated below:

COVID-19 led us to good resource management, people were more targeted during the period, we started index testing, what that means is that we were following the infection, for instance, when someone tests positive [say for HIV], we test all his sexual contacts and close associate unlike before that we go out of the community and if we suspect that anyone/group have it we administer a test based on questions you ask or risk assessment. This increased efficiency and I want to sustain it going forward (S4).

#### **8.4.4 Improved Donor Awareness**

One major issue facing NGOs for years has revolved around accountability (Asogwa et al. 2021). For instance, scholars have argued that for NGOs to maintain legitimacy and preserve public trust, they not only need to show accountability but prove to be accountable to their diverse stakeholder groups (Kuruppu & Lodhia 2020; Scobie, Lee & Smyth 220; Tanima,

Brown & Dillard 2020). While this is a serious concern for NGOs, regarding ‘how’ and to ‘whom’ this accountability should be provided (Asogwa et al. 2021), donors became more aware of the complexities surrounding this. The ever-increasing societal needs in Nigeria and Africa at large and how to meet these needs rather became a priority for donors. This did not remove the quest for NGOs to deliver services in an efficient and sustainable manner; and in line with their social mission to their multiple stakeholders (Dewi, Manochin & Belal 2019b). However, the attention of donors was drawn to the health burden, high risk and to more funding requests or the need for more funding to the NGO programmes which were already in a decline. Alluding to this, an interviewee had this to say:

[...] and donors became more aware of the need to prioritise funds. In fact, we even diverted funds and projects to meet COVID-19 emergency and donors did not query this unlike before. I must not forget to mention that so many other projects suffered, including previously ongoing projects prior to the COVID-19, but the point I am making is that we became much more aligned for that common purpose which was helpful for us to drive our goal and mitigate the burden of diseases (E4).

The cooperation between NGOs and the donors also helped to improve the quality of their response to the COVID-19 pandemic. In line with this, an interviewee had this to say:

In a nutshell, I think the donors became more aware of the peculiarities in our environment and this significantly enhanced our collective resolve and response to this pandemic, we could not have been perfect, but we have made an enormous impact, I think the government knows and acknowledges this (S2).

#### **8.4.5 More Flexibility and Prompt Adaptation**

The pandemic tested the strength of development organisations (NGOs) as well as the global society’s resolve to advance humanity. A seeming new way often referred to as the ‘new normal’ that defined the way we live and interact with others, especially in the workplace,

was introduced. More importantly, the resilience of development partners to fight for the betterment of society was brought to bear. The ability of NGOs to quickly pivot and restructure their services and channel interventions to meet the crisis is commendable. Within such short notice about the ravaging impact of the COVID-19 pandemic or its reality, NGOs adapted to the situation. They also quickly became strong advocates for the new normal presented by the pandemic and also carried out awareness campaigns to that effect. To further highlight this, an interviewee had this to say:

For my staff, they nearly gave up, in their own words, they said look, this is not a hospital, we are not all doctors so why all these pressures? We have other welfare programmes and support services as well as advocacy to do. Because the pressure was very high indeed but the ability to withstand this, has also brought pride and fulfilment to some of us. We quickly braced up and adapted. For the 13 years I have worked in this sector, I have never faced a situation like this and I am sure many, the pressure was unprecedented but I can say we adapted fast to the situation (N3).

#### **8.4.6 Enhanced Staff Management**

At the peak of the pandemic, NGOs were able to manage their staff strength by deploying them to priority areas. This helped to coordinate the activities and programmes leading to campaigns and advocacy outreach that followed the safety recommendations and precautions.

In line with this, an interviewee had this to say:

One good lesson from this pandemic is that it has taught us how to manage our staff strength during a crisis. When colleagues started falling sick and even dying because of the COVID-19, we quickly realigned and reshuffled our staff and this was consistent throughout the first 6months of the pandemic (E5).

In line with this, another interviewee from the group stated that:

Yes, our ability to coordinate and manage our staff was more effective and better handled than any other time in the past. I think I will say we learnt effective staff management really (E5).

## **8.5 Discussion**

COVID-19 pandemic was predicted to affect the global economy with multiple impacts on human capital, global trade/investment, supply chain and sustainable developments in general (World Bank 2020). Indeed, COVID-19 has had a devastating effect on the global economy as well as sustainable development partners. These effects have continued to manifest heavily especially in developing countries with weak institutional frameworks to handle crisis of such magnitude. The pandemic has drawn attention to how organisations such as NGOs respond to social, economic and environmental issues (Zharfpeykan & Ng 2021). The above results highlight several challenges resulting from the COVID-19 pandemic. In like manner, the study also documents some positives impacted by the pandemic. The results show that the negative impacts of the COVID-19 pandemic in Nigeria far outweigh the positive impacts. The report shows that health-seeking behaviours of Nigerians dropped significantly which affected programme implementation by NGOs, which the NGOs report is already at a very low rate compared to other developed countries. Subsequently, this affected the capacity building of NGOs. However, to achieve sustainability, NGOs are required to transfer skills to the people to be able to carry out projects in the same capacity as NGOs at the end of the project cycle (see e.g., Dewi, Manochin & Belal 2019b; Goddard 2020; Kingston et al. 2020). The absence of capacity building has practical implications for the ability of NGOs to achieve sustainability of projects. This negates the long-term vision of NGOs to achieve



independence for the communities in handling some projects. This was further highlighted in the interview as the interviewees claimed that people in the local communities were not adequately trained to respond and collect data which compromised data quality, thereby exposing the weaknesses of NGOs towards achieving sustainable development agendas. The budget of NGOs contracted significantly during the pandemic and the government of Nigeria was not fulfilling its obligation towards a counterpart funding agreement with the NGOs.

The results revealed that NGO funding has been on the decline and donors were often requesting accountability and prudence in the utilisation of funds. While this is logical, the results reveal that NGOs often find it hard to balance their accountability between the diverse stakeholder groups. This justifies the call for the development of an evaluative accounting approach through dialogic accounting principles (Cazenave & Morales 2021; Kingston et al. 2020).

The burden of the COVID-19 pandemic on the mental health of NGO staff was very high. Interviewees complained that the pandemic added a lot of strain on their mental health as a result of pressure from donors to meet targets and deadlines. Aside from this mental strain and burnouts, some staff also suffered casualties resulting from the pandemic. This ranged from loss of job to death, as highlighted in the interviews. The volume of waste increased during the pandemic, resulting from the increased use of PPE which subsequently added to environmental problems and other related bio-spheric effects on both plants and animals.

However, despite the negative impacts of the COVID-19 pandemic on NGOs, there are some positive impacts as well. NGOs in Nigeria started peer-to-peer intervention with targeted groups. The results revealed that people who lived in close proximity were connected as a network in the community where they could be reached out to easily and faster. This idea ultimately reduced cost and innovatively improved service delivery. Other areas where NGOs leveraged gain from the pandemic include staff management, and harmony with donors as

they became more aware of the crisis. NGOs also learnt to adapt to situations and take up responsibility. In Nigeria, NGOs heavily supported the government in campaigning and enlightening the public about the safety and prevention measures for COVID-19.

The pandemic further brought out the issues or the need for sustainability into the limelight. It was clear that without the support of NGOs, most efforts by the government in controlling the crisis would not yield the desired result. Health facilities in Nigeria could not function optimally without the support of NGOs, not only in terms of funding but in terms of capacity and skills needed to provide the requisite services. With the U.S. withdrawal of support to the World Health Organisation (WHO) as announced by Trump's administration in July 2020 and the near-total collapse in oil prices which is likely to continue into the post-pandemic era, there is uncertainty over the dwindling funding of NGOs. As a result, it is important to consider the policy implications that this article highlights which support sustainable practices and efforts to reduce the negative footprint of human activities on the planet. The COVID-19 pandemic proves that social justice, ecological integrity, and economic stability have been long compromised. Institutional theory shows that NGOs, by building social capital and strengthening relationships, could adopt or integrate the recommended practices as norms, rules, or guiding principles (see section 7.7 and section 8.6). These practices are not only in tandem with NGOs' social sustainability initiatives and sustainable development agendas, but will enhance their legitimacy (Aras & Crowther 2008). Studies suggest that NGOs could achieve more through relationships that integrate social, political, and cultural interactions which stakeholder theory espouses (Antonacopoulou & Meric 2005; Dewi, Manochin & Belal 2019b). We have seen from the case NGOs that although the transition to virtual work-life affected NGOs negatively, they also leveraged it as it aided work-life balance and helped them to reduce the cost of holding meetings. In addition, the increased cost associated with the purchase of PPE, and diversion of programmes, was balanced with the reduction in the cost of entertainment and hiring of halls during meetings. However, our

findings suggest that the cost outweighs the benefit. In this sense, the negative impact far outweighs the positive impacts and some NGOs may never recover from the shocks. Our findings show that there is a move away from NGO funding save for a pandemic of this nature; therefore, NGOs need to strategise their emergency response services, consider multiple funding opportunities and enhance capacity building to ensure beneficiary independence and sustainability in line with their mission (Cordery, Belal & Thomson 2019).

## **8.6 Future Outlook and Response to Lessons Learnt**

COVID-19 has once again reminded humanity about the negative consequences of its activities on the planet. The pandemic has constrained life to a period in which the negative consequences of human activities hurt it by compromising social justice and environmental integrity as well as economic sustainability (Bebbington et al. 2019). As common with each pandemic, public health is being prioritised over all other things, which gives rise to the development of recovery plans and economic stimulus packages. The impact of COVID-19 should be articulated to form a lesson to build a better society and be better prepared for the future. The current problem is a result of failure to anticipate a pandemic of this proportion (Klemes et al. 2020). As such, it is important for NGOs to articulate lessons from the impact, and possibly put measures in place for their social mission in readiness for the future. Based on this and in line with the impacts NGOs suffered coupled with the indicative examples from the interviews, we make the following recommendations/responses to the lessons learnt:

- Emergency response procedure: Emergency response should be strongly incorporated into the policy and routine procedures of NGOs in line with the findings (see table 8.1). Internal capacity should be developed to be able to seek for and respond to global health security with the promptness that it deserves to enhance quick testing, tracing, isolation, and treatment (TTIT). For example, a manager from ENGO (see Table 8.1) highlighted that COVID-19 exposed the weaknesses of NGOs in responding to crisis with the

promptness it requires. Additionally, an interviewee from NNGO indicated that due to the high burden on NGO programming, testing TTIT was greatly halted (N5). Perception of life should also be holistic to involve humans, animals, and plants in developing policies that support sustainable development most especially in developing countries (Asogwa et al., 2021).

- **Portfolio diversification:** NGOs should seek multiple funding opportunities, especially through counterpart funding and public-private partnership. When NGOs ensure that states provide counterpart funding to support their efforts as condition for the services and/or entry, they would have more money to fund their projects. This is especially because most of the services provided by NGOs in sub-Saharan Africa, and in developing countries in general, are basic services that the government failed to provide (Goddard 2020). This approach will also ensure the commitment of the government in ensuring the sustainability of services being provided. As highlighted in the interview, government will more likely show interest and commitment where they have put their resources. For instance, a manager from NNGO indicated that lack of funds affects programme implantation partly because NGOs have not fully harnessed the enormous opportunities in counterpart funding which could come from both the government and private organisations (see Table 8.1)
- **Waste management and disposal:** Decision-making techniques are important in planning and controlling waste, especially human and organisational wastes such as syringes, nylon, and other forms of plastic wastes used for treatment, and collection design, and safety logistics (Klemes et al. 2020). There is a need for a policy framework that is related to emergency and bio-disaster response mechanisms in NGOs to preserve the ecosystem, especially with news of birds entangled/trapped by masks and other PPE. For instance, in ENGO, one of the managers indicated that it was practically controlling waste from the use of PPE (see Table 8.1). Additionally, another manager from NNGO highlighted that

waste management and control procedures such as recycling policies were disregarded during the pandemic (Table 8.1).

- Increase technical assistance to beneficiaries: NGOs should build capacity among service recipients within the locality. Interventions could come with technologies (innovation) that can effectively forestall risk or manage it better. They can domesticate strategies that ensure that community-based organisations can effectively replicate NGO services in a local context in a way that enhances skills. This will ensure that even when an NGO staff is not physically present in the locality to provide certain support, there will be someone capable and trained enough to do so. For instance, a manager from SNGO (Table 8.1) indicated that service recipients in the community lacked the requisite skills to carry out some tasks which could aid data collection and equip them for a disruption (such as COVID-19); and ultimately prepare them for self-reliance and sustainability in line with the social mission of NGOs. Workflow adjustment could help, but only in the short run.
- Digitalisation of services: Funds (that are used for most of the physical documentation) can be managed through blockchain technology to monitor their use or service delivery can be done through the use of electronic gadgets that can be deployed to all the service delivery points to enable real-time data collection/capturing such that at every point data are captured, they can be centrally seen/tracked, or monitored. This will limit travel to the service delivery point. For instance, welfare NGOs can adopt the self-sampling technique and client pool in which one person represents the pool or consider the use of drones to reduce human contact, especially during an emergency. NGOs should think of integration of services, as well as minimising physical documentation processes, and think of an app that can take one from one particular interface to where it can be accessed.

## **8.7 Summary**

The COVID-19 pandemic has made humanity contend with the negative footprint of its activities in which social justice, ecological integrity, and economic stability are compromised. This study investigates the impact of COVID-19 on the operation and

management of NGOs in Nigeria. The study identifies the impact of COVID-19 on NGOs using multiple case study design with interviews from twenty-five senior-level management staff of NGOs in Nigeria. The analysis revealed that COVID-19 has impacted NGOs both negatively and positively. Dominant among the negative impacts were decline in health-seeking behaviours, low programme implementation, increased cost and wastages resulting from PPE, transition to virtual meetings, and a decline in capacity building, as well as staff burnout/pressure. However, some positive impacts included increased efficiency through the use of virtual innovations, peer-to-peer intervention through establishment of networks, flexibility and prompt adaptation to crisis, prudent management of available resources and so on. This research contributes to both theory and practice. While the identified impact could be useful in framing operational policies and guidelines, the study highlights salient future outlook with policy implications for both the governance of NGOs and the facilitation of SDGs by the government through social sustainability practices and circular economy.

## **Chapter 9 : Conclusions, Limitations and Recommendations**

### **9.1 Preface**

This chapter provides a synthesis of the findings reported in chapters 5, 6, 7 and 8 regarding (i) SR adoption, (ii) stakeholder engagement, (iii) potentials of SR for organisational learning and change, and (iv) the impact of COVID-19 on the operations and management of NGOs presented in section 9.2. The limitations and the recommendations for future research are presented in section 9.3

### **9.2 Conclusions**

In **chapter 5**, SR adoption among NGOs in Nigeria was examined. SR helps to create value by increasing reputation and building a standard of accounting/reporting that is integrated into the mainstream of NGO operations (Asogwa et al. 2021; Goddard 2020). This research reveals that SR induces organisations to show commitment to ethical and responsible behaviours, contribute to the economic and manpower development of the society they serve, and enhance the standard of living of both its workforce, the host community, and the larger society in the long run. Further, SR encourages them to operate in ways that are consistent with the expectations of the community, which include improved standard of living through the provision of social services such as support for basic education, entrepreneurship, equality of income distribution, good governance and sustainable development infrastructure, and it espouses sustainability. The research reveals that organisations that engage in SR are perceived as better managed by the community and other stakeholders. This finding is supported in the literature: for example, Cheng, Ioannou and Serafeim (2014) found that engaging in social acts promotes an organisation's access to finance. NGOs are more likely to gain support and more funding if they are able to show evidence of sustained impact on the economy and the community through their SR practices (Asogwa 2017; Tilt et al. 2020).

Improved stakeholder engagement may reduce organisational costs through reduced legal fees, waste management expenditures, fines, and other community-related issues. NGO activities are very crucial in any developing society because they inform policy and add value to the governance architecture by holding the political class accountable and demanding more social responsibility from the corporate sectors (Tilt et al. 2020). For instance, it is interesting to note that the study found national culture and religion, as well as media exposure, influence the adoption of SR by NGOs in Nigeria.

In addition, this research provides useful insights on the factors that influence the adoption of SR by NGOs and the challenges they face as well as how NGOs can routinely complete, formalise, embed, and institutionalise SR (Farooq & de Villiers 2019). It is recommended that this undertaking be completed in three phases. In the first Phase, NGOs are expected to streamline the reporting process through a designated reporting manager. This is envisioned to enhance the reporting process and ensure that the concept of sustainability permeates through the fabric of the NGOs while communicating values, and technical ability and skills (Lai & Stacchezzini 2021; O'Dwyer & Unerman 2020). In the second Phase, NGOs will start to embed and routinely administer SR through advocacy which will enhance managerial commitment to sustainability principles (Farooq & de Villiers 2019). Finally, the third phase is to internalise the learning and initiate change that will institutionalise SR which ultimately results in organisational legitimacy. The findings of this research show that NGOs consistently seek to achieve legitimacy in the eyes of the resource-driven stakeholders; this is similar to the findings of Owen (2008); Welbeck (2017); Zharfpeykan and Ng (2021). At this stage, NGOs move from a normative form of reporting to a more formal reporting process that espouses key performance indicators for NGO sectors.

Further, the research found that there is a need to change the normative narrative underlying SR by NGOs from being viewed as a vehicle for external communication to serving both



internal and external stakeholders' information needs. This transformation can be facilitated through education and advocacy.

The findings of this study respond to a call by Asogwa et al. (2021, p.18) for research on SR adoption by NGOs with specific emphasis on developing countries. Thus, this research extends the work of Farooq and de Villiers (2019, p.1264) that calls for research on the factors that influence SR adoptions to help recommend ways in which SR can be embedded and routinely produced by NGOs in their country of operation.

**Chapter 6** evaluates stakeholder engagement and accountability processes in NGOs. Although donors seem to recognise the need for a vibrant stakeholder engagement, their narrow emphasis on NGO activities and expected results has curtailed NGOs' effectiveness with regard to facilitating transformative developmental agendas (Banks, Hulme & Edwards 2015). Although it is evident that aid and other support funds have helped NGOs to increase access to services among the marginalised, the poor, and the excluded groups (such as the disabled, the uneducated, or those suffering from gender-based ill-treatment in the society), this has been through means that are weakly connected to deeper processes of political, economic and structural changes in which the affected groups search for alternative ways of organising the social relations (Banks, Hulme & Edwards 2015; Cheng, Ioannou & Serafeim 2014). The question for NGOs is how they can better position themselves in line with their stakeholders and society as a whole in their efforts to act as a countervailing power to more powerful actors. It has been argued that civil society may be best nurtured when citizen groups are allowed to frame the agenda and to evolve structures that best suit their concerns (Edwards 2011). This presupposes that NGOs could achieve more by supporting independent actions of their stakeholders and other interest groups in society where NGOs can raise resources, and target recipients, by integrating them more into their corporate mission and vision and in accordance with accountability principles (Guthrie & Parker 2016).

As indicated earlier, NGOs play a vital role in promoting economic, social, and environmental balance in the society as well as providing assistance to the poor and the less privileged to enable them to manage the disproportionate impact of these realities in their daily lives. However, this research uncovered that the need for organisational survival and continuous funding has made NGOs focus their attention primarily on donor satisfaction. Further, the research findings reveal that those interviewed think that stakeholders perceive NGOs not just as agents of donors but of the government, a process that increases upward accountability at the expense of downward accountability. This finding is in line with those of Dewi, Manochin and Belal (2019a and 2019b); Unerman and O'Dwyer (2010), and in developing countries (Denedo, Thomson & Yenokura 2017; O'Dwyer, Unerman & Baradley 2005). 'Although the dominance of upward accountability is nothing new' (Baur & Schmitz 2012, p.15; Masdar 2015), it has intensified over the years as NGOs fulfil the output requirements of the donor agencies that control much of the resources rather than addressing the demand of the targeted recipients. The overall mission and vision of NGOs embedded in their desire to empower the poor, usually referred to as their moral crusade against poverty (Makuwira 2014), are often characterised by a mismatch between the vision and their ability to influence social change through the programs they administer (Banks, Hulme & Edwards 2015). This has led to problems in which NGOs are often found to have a disconnect between the stakeholder group they represent and those that donate their resources (Wallace 2013). This situation calls for grassroots orientation and service transformation by NGOs. Based on this finding, reasons why stakeholder engagement matters were explored, taking into account the expectations of divergent stakeholder groups. The research shows that such integration is crucial in order to direct or redirect organisations' social, environmental, economic, governance, and developmental responsibilities to be in alignment with stakeholder management interests. Necessary conditions that are prerequisite to effective stakeholder engagement that promotes continuous improvement and diversity, as well as limiting the risk

of addressing one stakeholder need at the expense of the others who may not necessarily complain, either for fear of ‘biting the hand that feeds it’, ‘ignorance’, or both, were explored.

One of the major issues of sustainability with NGOs in developing countries concerns stakeholder management which can be improved through attention to DSS accountability (Denedo, Thomson & Yenokura 2017; Kuruppu & Lodhia 2020). This research attempts to ascertain how sustainability can further be strengthened through adequate stakeholder engagement among NGOs in Nigeria. The objective is to see how different practices by NGOs shape their accountability to DSS (Kuruppu & Lodhia 2020) and enhance sustainability agenda. Goddard (2020) explains the perspectives of accountability among African NGOs with respect to how and why different NGOs undertake different practices in pursuit of accountability to the DSS without explaining how and why NGOs should pursue this objective and provide this much-needed accountability to a non-economic agent. This research fills this gap. Cordery, Belal and Thomson (2019) emphasised the importance of DSS accountability aligning with the social mission of NGOs which in turn espouses sustainability by facilitating learning and increasing the social connection between the NGOs and the DSS (Dewi, Manochin & Belal 2019b). This research responds to the call by Dewi, Manochin and Belal (2019b) as well as Asogwa et al. (2021) to examine the operations of stakeholder engagement to underscore its challenges and recommend managerial improvement. The research extends the work of Goddard (2020) and also Denedo, Thomson and Yenokura (2017) by highlighting how sustainability can be achieved through accountability focused on an adequate DSS engagement process. In addition to advancing the discussion of stakeholder engagement in the literature, the research proposes a stakeholder management framework that aims to reduce the awareness of power imbalance in the relationship among different stakeholders (Denedo, Thomson & Yenokura 2017; Kingston et al. 2020). Another important contribution of this study is the engagement flow chart which has the potential to entrench sustainability and enhance service impact, especially in the

Nigerian context where systems of checks and balances are somewhat porous and the institutions of law are ineffective (Denedo, Thomson & Yenokura 2017). In order to strengthen NGO focus on impact and sustainability, a new strategy that gives equal attention to the DSS (such as beneficiaries) among the stakeholder groups needs to emerge as explained by the themes responding to the reasons why adequate engagement is crucial. This way, stakeholders will be integrated rather as partners for sustainability as a matter of ‘rights’ of the stakeholders, addressing the question whether stakeholder engagement matters. This need is even more compelling in developing countries, especially in Africa where rights and justice systems are weak and efforts to demand this are often followed by (political) witch hunts. The proposed stakeholder management framework will help to make aid distribution and access more effective, impactful, and sustainable as well as balance power relationships, thereby enhancing effectiveness both in NGO operation and delivery of aid services which is in line with Guthrie and Parker (2016). It is important to note that NGOs are ridden with duplication of services in a situation where out of five major concerns in a society, a concentration of aid services will be on perhaps two. This is simply because aid providers (NGOs) are unaware of the existence of current aid addressing the same issue that they are addressing, leaving other issues of concern unattended to albeit not deliberately. This proposal aims to address this. Similar to this is a situation where NGOs go to a community and deploy aid based on what they perceive as the need of the people, which has been shown to be counterproductive and does not support the sustainability agenda of NGOs. This study acknowledges the need and desirability for NGOs to learn from locals’ expertise because of their experience and disposition to the sustainability of the aid project. This requires that NGOs should be flexible in delivering aid not only to meet the actual needs of the people for whom it is meant, but to achieve the long-term vision of capacity transfer and independence embedded in sustainability and in line with their mission. The research advocates for NGOs

to co-create and co-produce with their various stakeholders. This will further be explained by the succeeding discussion.

The people saddled with the responsibility of stakeholder engagement who were interviewed are all Nigerians. They all acknowledged the support of donors to engage stakeholders but there was no established process for doing so, which has mostly resulted in duplication of services and endangered sustainability of projects. There was seemingly no contextual difference in terms of quality in the different modes of the interview. Additionally, the results suggest that NGOs' scope and activity have no impact on the engagement processes; however, international NGOs seem to be more organised and strict with stakeholder engagement principles.

The study found that there is a reluctance, especially among local NGOs in Nigeria, to equally engage grassroots stakeholders such as DSS due to concerns with transfer of power/influence. However, findings also reveal that an effective way of deploying aid funds and meeting sustainability goals is to draw on the experiences and local knowledge of the demand-side stakeholders, thus requiring an effective and result-driven dialogue among the parties involved. Proper stakeholder engagement will give rise to holistic accountability that is impactful and output-driven. For instance, using a narrowly defined donor-specific measure to monitor the deployment of funds for insecticide-treated nets given to a community with malaria epidemics addresses efficiency in the use of the funds but not the effectiveness of the aid in addressing the need. Whether this is the most effective way to use the fund is not addressed by that as there might be more effective ways of spending the money or solving the problem than those specified by the donors. For example, the root cause of that malaria outbreak could be as a result of damaged drainage which is better known by the key stakeholders such as the beneficiaries involved.

Finally, the research exposes that there is a dominance of upward relationships among NGOs as a result of the inability to balance stakeholders' interests. Downward stakeholder relationships need to be seen from the perspective of a right rather than a need. This research also confirms that building the capacity to integrate DSS in NGO projects is as important as the need for the projects itself and serves as a key strategy in achieving sustainability. According to Dewi, Manochin and Belal (2019b), a rights-based approach of stakeholder engagement sees DSS beneficiaries as those with a legitimate right to make claims instead of being seen as ordinary aid recipients only. Development aid was originally construed as an act where the 'have's generously give to the needy, being compelled by compassion (Unerman & O'Dwyer 2010). But the rights-based approach does not view aid-giving as compassionate, but rather as a form of basic human right where the poor, disadvantaged, and marginalised members of society are approached with aid as their right and entitlement first as humans and second as members of the society, definitely not as a gift.

In **chapter 7**, although literature indicates that NGOs lag behind the public and private sectors (Crespy & Miller 2011) in SR, it has continued to witness continuous growth which has espoused learning and innovation in NGOs. Despite this, research that explores the potentials of SR for organisational learning and change in NGOs is lacking or non-existent. This chapter investigates the potentials of SR for organisational learning and change in NGOs. This is done by providing insights into the relationship between SR and change in NGOs.

The findings of this research indicate that the motivation to publish the first report was mainly driven by external pressure while the subsequent report was internally motivated. The SR is completed with the help of employees as well as NGO leaders and managers. This provided opportunities for continuous improvement through enhanced reporting metric

system, access to data and improved budgetary framework, organisational legitimacy, reporting quality, enhanced communication channels and so on.

The results further indicate that SR and organisational learning/change are mutually inclusive in NGOs as well as sharing a reciprocal relationship that begins as the driver for learning and ends as the change. This reciprocal relationship is repetitive and improves the reporting process through enhanced sustainability performance. It fosters opportunities for cost and benefit evaluation, transfer of skill and innovation, attitudinal change towards sustainability, stakeholder engagement and ownership, increased donor base and so on.

The findings reinforce the influence of SR on organisational culture, donor behaviour and management decisions. They also articulate lessons from NGOs' sustainability efforts that other NGOs/private sectors could learn from to include routine report tracking, planning and budgeting, cross-learning and inter-agency collaboration, community involvement that enhances local capacity development, and PPP.

Results show that NGOs could champion sector relevance through SR; as such, they would be able to improve their transparency, substantiate their position as sustainability leaders, and improve organisational image and reputation, as well as enhancing their accountability. There is an interlinkage between the desire to advance sustainability efforts in NGOs and the need to foster innovation, learning and change in NGOs. Therefore, for NGOs to be more sustainability-focused, it is important to assess the efforts through learning and changes they espouse.

The survey results show that a lack of suitable support for the SR metrics that are not only industry-specific but nationally contextualised to suit the reporting environment could affect the efforts of NGOs towards developing and organising for sustainability among NGOs. Respondents stated that this is the greatest challenge they face in their sustainability reporting process as discussed by Tilt et al. (2020, p.285). Lack of explicit indicators can impact the

uptake of SR. Moreover, it must be mentioned that the indicators do not equally apply for all reporting entities; they could vary depending on the area of operation, economy and even country/region of operation (see e.g Tilt et al. 2020). Since NGOs assert their relevance through SR by championing policy mechanisms, developing decision-making frameworks through their pivotal role in the social and economic development of nations, it is critical to have stakeholder-driven and participatory reporting metrics for SR purposes. This finding is consistent with the study of Sardain, Tang and Potvin (2016), who argued for a participatory approach to SR indicators in Panama, and also Santana-Medina et al. (2013) in their argument for an all-inclusive effort towards the generation of SR metrics for naturally protected areas of Mexico.

Finally, in **Chapter 8**, the impact of COVID-19 on the operations and management of NGOs was explored. While COVID-19 has caused a decline in health-seeking behaviour of service recipients in NGOs, low programme implementation, wastage including from the use of PPEs, staff burnout and so on, there are other positive sides of the gloom such as effectiveness from the use of virtual innovation, peer-to-peer method of intervention, good resource management etc. Although respondent NGOs seem to have embraced the new normal, having adjusted to the COVID-19 realities, still they recognise that the impact was very huge at the beginning of the pandemic and is reflected in virtually all aspects of their operations and management. The government or policy response to NGO sector challenges is poor and adds weight to the identified negative impacts which subsequently gives credence to the recommendation on counterpart funding for NGOs. Aside from the increased operational cost resulting from project implementation and virtual transmission, the people at the service delivery point (demand-side stakeholders), who may not even have communication gadgets for virtual meetings or know how to use them, were most times excluded. Most of the NGOs get their data from the communities where these services are delivered; so going virtual, coupled with the effect of working from home, affected data quality as well as efficiency



because of issues of verification, data validation, and checking of documents which have to do with a physical visit to the site. Another adverse consequence of the COVID-19 pandemic that needs to be highlighted is the significant increase in plastic waste, especially those items used as PPE. Social media was once awash with reports of birds and plants being trapped by masks and other PPEs. The environmental and cosmic consequences are huge and might affect the ecosystem for a long period of time. In fact, it could be too early to comprehensively estimate the damage this has constituted or will constitute to humans, animals, and the planet in the future.

Theoretically, disruption has been shown to have impacts on organisations (Zharfpeykan & Ng 2021) and more specifically on NGOs (Kuruppu & Lodhia 2019). Kuruppu and Lodhia (2019) explored why and how NGOs can be disrupted by changes in the external environment of their operations in a case study of a large Sri Lankan NGO. Their findings suggest that NGO governance systems are organised in ways that affect their ability to achieve their social mission in a more practical sense during disruption. Their study recommended 'protective reconfiguration' as a new pathway for organisational change in NGOs. Given the impact of COVID-19, delivering better services with limited face-to-face contact and poor financing became more challenging. Through the lens of institutional theory, this thesis explores pressures experienced by NGOs leaders during the pandemic, specifically by exploring the positive and negative impacts of COVID-19 on NGOs and focusing on how they respond to reduce the adverse effects and continue to serve their stakeholders.

Additionally, it is also expected that as society adjusts to new normal, organisational behaviour might change as the economic recovery path from the COVID-19 epidemic faces uncertainty (Klemes et al. 2020). As such, developing/underdeveloped countries (such as Nigeria) need to practically commit to reducing energy consumption and environmental footprints. The finding reveals that to show seriousness towards SDGs, proper waste disposal,

water consumption, circular economy, and green finance must be prioritised at all levels; government must realise that borrowing to finance recurrent expenditure is not safe and sustainable if the goal is to achieve SDGs. Investment in critical infrastructure will forestall economic hardship in times of crisis such as a pandemic, especially for a country with rich mineral resources that inadvertently has over 83million of its population living below the poverty line (World Bank 2020).

### **9.3 Limitations and Recommendations for Future Research**

This section presents the limitations of the studies presented in chapters 5, 6, 7 and 8 and proposes some recommendations for future research.

In the study of SR adoption (chapter 5), it was revealed that NGOs face several challenges that tend to impede SR adoption; central to this, according to the findings of this research, is the lack of uniform reporting indicators suitable for all kinds of NGO reporting, coupled with poor knowledge of SR. The interviewees highlighted the difficulties of adapting to or using GRI reporting guidelines, so future research may explore the extent to which GRI can enter the field of SR for non-traditional (financial) reporters such as NGOs. Findings from this research strongly suggest that NGOs in most cases pursue SR in order to attract donors; in this sense, future research could enhance our understanding of the role of non-financial stakeholders (demand-side stakeholders) in the political debate for SR as highlighted by Lai and Stacchezzini (2021).

In chapter 6, the biggest limitation faced in the study is that it was conducted within eight months of COVID-19 lockdown in Nigeria which affected the responding NGOs' program implementation. However, this offered the researcher the opportunity for a hands-on experience of stakeholder engagement processes on a volunteer basis (pro-bono) which has strengthened the robustness of the findings and recommendations in the proposal. Future

research could explore how regulators and other NGO partners could work to ensure that donor-funded projects yield desired impact in the lives of DSS. While findings from this research are informed from the perspective of NGO managers, future research could explore stakeholder engagement processes from the perspective of DSS. Lastly, the results suggest that NGOs are highly influenced by donors; a quotation from one of the respondents that ‘he who pays the piper dictates the tune’ presents a good summary of this. Therefore, future research could explore the ideals that underlie the establishment of NGOs in developing countries and/or Nigeria in particular.

In chapter 7, findings show that although SR is voluntary, NGOs have made commendable efforts to prove that it is sustainability-oriented; however, there is a need for continuous assessment of these efforts and to further align the outcome to the social mission of NGOs. Further research could explore how this relationship could communicate strategies for stronger sustainability and/or towards improved beneficiary relationships. Additionally, to fully understand the mechanism of SR in NGOs, it is important to holistically examine the role that donors play towards sustainability efforts and the synergistic relationship between the managerial and operational elements of NGOs.

The researcher’s biggest challenge in chapter 8 was conducting this research during the pandemic because the recruitment of participants posed a considerable limitation as people avoided visitors that came from abroad. However, the researcher maximised this opportunity to witness most of the impact as more people worked from home within the NGOs, which has strengthened the findings. Further, as this research interviewed NGO leaders, to explore the impact of COVID-19 on NGOs, future research may focus on lower-level management staff and beneficiaries alike, to be able to tease out further impacts. Furthermore, as the world, including the NGOs, continues to grapple with the impact of COVID-19, it might be too early to comprehensively draw conclusions on its impact as it continues to come in waves.

However, there is the need to highlight some issues that have the potential to influence future environmental footprint (Klemes et al. 2020) as well as better position NGOs vis-a-vis the state towards the achievement of sustainable development agendas. For instance, an interviewee stated that COVID-19 has added enormous weight to the challenges NGOs are faced with in addition to the issues of climate change which has considerably affected their operations. In this sense, future research may also explore climate change adaptation by NGOs or the role they play to address this.

Finally, the findings of this research reflect the experiences of NGO managers from Nigeria; however, the path to routinisation and institutionalisation of SR in NGOs may vary from country to country. Therefore, future research might consider perspectives from other developing countries.

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# APPENDICES



## Appendix 1. Feedback from pilot testing of interviews

Description	Comments	
<b>General Comments</b>	<ul style="list-style-type: none"> <li>▪ There were too many questions</li> <li>▪ Some questions are lengthy and could be framed with simpler words for ease of understanding</li> <li>▪ Use industry jargon/terms familiar with NGOs</li> <li>▪ Ranked questions can be included to enhance follow up questions and flow</li> <li>▪ The research or the questions can be divided in parts or stages and targeted to particular respondents more suited for it in NGOs</li> <li>▪ This division will enable participants to elaborate on issues and remember things they may forget.</li> </ul>	
<b>Deleted Questions</b>	<ul style="list-style-type: none"> <li>○ At what point would you say have performed well as an NGO?</li> <li>○ What specific activity do you report or you think should be reported under economic activity, environmental activity and social activity? Also state if this is desired and why.</li> <li>○ What are the things that are not reported?</li> <li>○ List the indicators you use to report on economic, social and environmental activity</li> <li>○ List the indicators you think should be used to report on economic, social and environmental activities</li> <li>○ What is the best way to curtail the growing influence of donors in NGOs?</li> <li>○ What is the best way to provide assurance for SR?</li> <li>○ How can the quality of SR be improved?</li> </ul>	
<b>Modified Questions</b>	<b>Original Versions</b> <ul style="list-style-type: none"> <li>• What is the meaning of sustainability reporting?</li> <li>• Could you describe stakeholders' sensitivity towards negative impact of unsustainable</li> </ul>	<b>Final Version</b> <ul style="list-style-type: none"> <li>• How would you define sustainability reporting?</li> <li>• Are stakeholders sensitive to unsustainable practices of NGOs?</li> <li>• Does the current</li> </ul>

	activities of NGOs? • What is the negative impact of COVID-19 on your activities?	COVID-19 pandemic have any impact on the activities of NGOs?
<b>Added Question</b>	How can the monitoring and evaluation mechanism in NGOs be improved to ensure sustainability?	

**Appendix 2. Interview Protocol**

Project: Sustainability Reporting Relevance for NGOs – Evidence from Nigeria

Name of Organization:				
Interviewee Name:				
Interviewee Title:				
Interviewee Years in Position				
Interviewee Years of Experience:				
Interview Sections Used:	<input type="checkbox"/>	Phase 2	<input type="checkbox"/>	Phase 4
	<input type="checkbox"/>	Phase 3	<input type="checkbox"/>	Phase 5
Document Obtained:				
Introductory Protocol				
In order to ensure accurate representation of your views, I would record our conversations. However, this would not be accessed by an individual except those involved in this project such as my supervisors. The recorded tape would be deleted after transcribing the audio. You may please sign the consent form. The consent form states clearly that: (1) all information is confidential; (2) that participation is voluntary and that you may without any explanation cancel or withdraw your participation at any given time or stage of the interview without any interference.				
Project Summary				
You are invited to participate in a research study being conducted by Ikenna Asogwa- PhD				

<p>Student, School of Business, Western Sydney University, Australia – <i>under the</i> primary supervision of <i>Associate Professor Maria Varua – School of Business</i>. The research is to explore, promote and investigate Sustainability Reporting (SR) in NGOs in Nigeria. The project will examine the practices of SR by NGOs in Nigeria, its adoption mechanism, the disclosure processes and stakeholder engagement procedures. The research aims to ascertain the influence of sustainability reporting for organisational change, identify barriers for sustainability reporting in Nigeria as well as explore opportunities for introducing innovation in SR in NGOs, and also seek to develop an industry-specific reporting index for NGOs that are not only environmentally specific but culturally adaptive.</p>
<b>Questions</b>
Interviewee Background
1. What is your position in this NGO?
2. How many years have you held this position?
3. How many years have been in this NGO?
4. Do you have branches abroad?
5. Which states/region are you actively located in Nigeria?
Phase 2: RQ1 – What are the factors that influence SR adoption in NGOs?
1. What is the process for SR adoption in your organization?
2. What drives the adoption of SR among NGOs?
3. What are the challenges of its adoption?
4. Why should NGOs adopt SR?
<b>Phase 3: RQ2 – What is the stakeholder engagement processes and its influence on SR?</b>
1. Do you engage stakeholders?
2. Could you describe the processes of stakeholder engagement?
3. Does stakeholder engagement really matter for you in NGO?
4. What value does stakeholder engagement add to your social mission?
5. Could you describe the power play between beneficiaries and the donors and or the government?
6. Does stakeholder engagement contribute to the accountability of NGOs, if yes how?
<b>Phase 4: RQ3 – What is the potentials of SR in influencing organizational</b>

<b>learning and change?</b>
1. How would you define SR?
2. How is SR done on your organization?
3. What major changes could you point out from your organization as a result of SR?
4. What can NGOs change in their operations to foster SR?
5. How does SR impact your decision making both as an NGO and an employee?
6. Are stakeholders sensitive to unsustainable practices of NGOs?
7. What do you think will help improve the uniformity of reporting on SR among NGOs in Nigeria?
8. What could other organizations including for-profit organizations learn from your experiences in SR?
<b>Phase 5: RQ 4 – What is the impact of COVID-19 on the operations and management of NGOs on the sector’s sustainability agenda</b>
1. What motivates the social mission of NGOs
2. Does the current COVID-19 pandemic have any impact on the activities of NGOs?
3. How can NGOs cope with this situation?
4. How could NGOs have better prepared against a disruption such as this?
5. What are the lessons for the future?

**Appendix 3. Survey Questionnaire**

- i. What is the name of your organisation? .....
- ii. Specify whether it is: (a) Domestic NGO (have branches locally only)  (b) International (have branches abroad)
- iii. Designation/position: (a) CEO/MD  (b) Manager  (c) Project Manager  (d) Unit Coordinator  (e) Supervisor  (f) Others  (pls specify).....
- iv. Type of NGO: We are a:
  - (a) Welfare NGO  (Welfare provisions such as health, economic, social interventions)
  - (b) Advocacy NGO  (Advocacy such as environmental, education, and human rights awareness)
  - (c) Both advocacy and welfare
  - (d) Others  (Please specify) .....
- (Tick all that apply)
- v. Organisational size (No of employees)
  - (a) 1 – 49
  - (b) 50 – 249
  - (c) 250 – 499
  - (d) 500 – 999
  - (e) 1000 - 4999
  - (f) ≥ 5000
- vi. Your major source of funds/donation is (a) local  (b) international  (c) Government  (d) Non-Government  (Tick all that apply)

1. Do you prepare sustainability report in your organisation? (a) YES  (b) NO

If YES, (i) Where do you publish your report? (a) Annual report  (b) Website  (c) Others (pls specify).....

(ii) Why do you publish the report?.....

(iii). How many years have your organisation been involved in sustainability reporting? ..... (you can state the exact number of years if you know)

(a) Less than one year  (b) 1 year  (c) 2 years  (d) 3 years  (e) 4 years  (f) 5 years and above  (g) Not sure

If NO, please state the reason why you do not prepare the report?

(i).....

(ii).....

(iii).....

2. Which department/unit in your organisation is (are) responsible for developing sustainability report?

Sustainability reporting/Responsibility unit

Accounting unit

Human Resources



- Legal Department                       Management (Line Managers/Board of Directors/CEO)
- Public Relations                       Procurement unit
- Research and development       Compliance
- Customer service                       Environmental Affairs
- Finance                                       IT unit
- Others  (Pls specify) .....

3. Which of the following statements best describes your understanding of sustainability reporting?

- (i) A report on the environment
- (ii) A report that includes social, environmental and economic concerns of business and its interactions with stakeholders
- (iii) A report that meets the needs of the present without compromising the ability of future generations from meeting their own needs.
- (iv) An accountability mechanism that helps organisations better measure their environmental, social, economic, governance and developmental practices to drive companies' strategies and values to a greater level of performance

4. Please select the one that most represents your opinion about the main reason for publishing your first sustainability report from the following statements below:

- (a) The report was only prepared in response to external pressures to the NGOs
- (b) The report was only driven by internal motivation
- (c) External pressures were important but preparing and publishing the report was mainly driven internally
- (d) Internal motivation was important but preparing and publishing the report was mainly driven by external pressures
- (e) Both external pressures and internal motivation were considered equally important
- (f) Others (Pls specify).....

5. Which of the following represent your reason for publishing a subsequent sustainability report?

- (a) The report was prepared in response to external pressures to the NGOs
- (b) The report was only driven by internal motivation
- (c) External pressures were important but preparing and publishing the report was mainly driven internally
- (d) internal motivation was important but preparing and publishing the report was mainly driven by external pressures
- (e) Both external pressures and internal motivation were considered equally important
- (f) Other (Pls specify).....

6. What is your role in sustainability reporting at your organisation? (Multiple answers are acceptable)

- (a) you make the decision to prepare the report
- (b) You prepare the report
- (c) You oversee the preparation of the report
- (d) You supply information or collected data for the preparation of the report
- (e) (f) Others  (Pls specify) .....

7. Who is in charge of sustainability reporting in your organisation?

.....

(please provide name & contact details if it does not breach confidentiality issues of your organisation)

8. For each of the following statements, please indicate how high or low your NGO impact on society is.

Activity	Very High	High	Neither High nor low	Low	Very Low
The environmental impact is...					
The economic impact is...					
The social impact is...					
The governance impact is...					

9. Sustainability reporting is considered crucial to the survival of your organisation

- (a) Strongly Agree  (b) Agree  (c) Undecided  (d) Disagree  (e) Strongly Disagree

10. Does NGO have the capacity to finance its operations or must you always rely on donors/government to execute your projects? (a) Yes, we have the capacity  (b) No, we always rely on donors/government support

*Questions 11 & 12 tests for Expected Role v Actual Role of SR*

11. For each of the following statements please indicate how much you agree or disagree. SR should:

<i>Expected Role</i>	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree
Serve as a mechanism for assessing & communicating NGO activity					
Promote NGO sustainability efforts					
Create external value for the ecosystem					

*Continuation*

Minimise negative environmental impact					
Improve organisational image and reputation					
Improve transparency of NGO sustainability performance					
Propagate and endorse good practice					
Assess cost and benefit of sustainability efforts					
Enhance stakeholder engagement and dialogue					
Widen donor base					
Facilitate external auditing of NGO sustainability efforts					
Meet criteria set out by GRI guidelines					
Foster change towards sustainability					
Achieve organisational legitimacy					
Raise employee awareness about measures to enhance performance					
Manage impression of others towards NGO					
Promote and substantiate NGO position as sustainability leaders					
Enhance NGO credibility, visibility and relevance					

12. For each of the following statements please indicate how much you agree or disagree. SR has:

<i>Actual Role</i>	<b>Strongly Agree</b>	<b>Agree</b>	<b>Neither Agree nor Disagree</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
Helped as a mechanism for assessing and communicating NGOs' activities					
Helped NGOs' sustainability efforts					
Helped NGOs create value for the ecosystem					
Helped NGOs minimise negative environmental impact					
Helped NGOs improve organisational image and reputation					
Helped improve the transparency of NGO sustainability performance					
Helped NGOs propagate and endorse good practice					
Helped NGOs assess cost and benefit of sustainability efforts					
Helped NGOs enhance stakeholder engagement and dialogue					
Helped NGOs widen donor base					
Helped facilitate external auditing of NGO sustainability efforts					
Helped NGOs meet criteria set out by GRI guidelines					
Helped NGOs foster change towards sustainability					
Helped NGOs achieve organisational legitimacy					
Helped NGOs raise employee awareness about measures to enhance performance					
Helped NGOs manage the impression of others towards them					
Helped NGOs promote and substantiate NGO position					

*Continuation*

as a sustainability leader					
Helped NGO enhance their credibility, visibility and relevance					

13. To what extent do you agree with the following statement

There have been major changes between the first SR and subsequent report(s)

- (a) Strongly agree  (b) Agree  (c) Undecided  (d) Disagree  (e) Strongly Disagree

*Question 14 tests the potential of SR for organisational change*

14a. Please indicate the statement that best represents your opinion on SR;

- (a) SR has not facilitated any change/innovation in the organisation
- (b) SR has facilitated some minor changes/innovation in some aspects of the organisation's operation
- (c) SR has facilitated major changes/innovation in some parts of the organisation's operation
- (d) SR has facilitated minor changes/innovation in the organisation as a whole
- (e) SR has facilitated Major changes/innovation in the organisation as a whole

14b. Please indicate the statement that best represents your opinion on SR;

- (a) SR has no potential to facilitate any change/innovation in the organisation
- (b) SR has the potential to facilitate some minor changes/innovation in some aspects of the organisation's operation
- (c) SR has the potential to facilitate major changes/innovation in some parts of the organisation's operation
- (d) SR has the potential to facilitate minor changes/innovation in the organisation as a whole
- (e) SR has the potential to facilitate Major changes/innovation in the organisation as a whole

***Question 14 was adopted from Lozano et al. (2016) but put in the context of current research***

16. Does stakeholder engagement influence sustainability information disclosure? Yes   
 (b) No

17. Does stakeholder engagement enhance the quality of the sustainability report? Yes   
 (b) No

18. At what stage in the sustainability reporting process do you engage the stakeholders?.....

19. Please rank the following stakeholder groups' level of involvement on SR

Note: **Please ensure that all stakeholders are ranked accordingly**

Stakeholders	Mostly Involved	Involved	Not Involved	If involved, pls specify their role in SR
Employees				
Donors				
General Public				
NGOs leaders and Managers				
Government				
Policy makers				
Competitors (other NGOs)				
Primary beneficiaries /local communities				
Other organisations (eg partners, parent NGO, subsidiaries)				
For-profit companies				
Public authorities				
Ranking bodies				
Civil society				
Academic institutions				
Others (please specify & rank)...				
1.				
2.				
3.				

20. Please indicate the level of sustainability reporting influence on the following;

	Major influence	Minor influence	No influence
...on organisational culture			
...on management			
...on employees			
...on donors			
...on government			

*Continuation*

21. For each of the following statements, please indicate how much you agree or disagree with the concerns/challenges for NGOs in preparing sustainability report

<b>Challenges</b>	<b>Strongly Agree</b>	<b>Agree</b>	<b>Neutral</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
...issue of voluntary reporting on sustainability					
...issue of assurance for sustainability report					
...interest of donors					
...uniform indicators for reporting (nationally consistent)					
...issues of national culture					
...government policies and interests					
...community interest					
...basic knowledge and experience needed to prepare the report					
...issues of regulation on sustainability report					
...issue of cost of preparing the report					
Others (pls specify and rank)					
1.					
2.					
3.					

22. Please suggest possible solutions to the following challenges

<b>Challenges</b>	<b>Solution</b>
...issue of voluntary reporting on sustainability	
...issue of assurance for sustainability report	
...interest of donors	
...uniform indicators	
...issues of national culture	
...government policies and interests	
...community interest	
...basic knowledge and experience needed to prepare the report	
...issues of regulation on sustainability report	
...issue of cost of preparing the report	
Others (pls specify and spaces)	
1.	

*Continuation*

23. Can global standards and soft laws overcome the drawbacks of sustainability reporting?

(a) Yes  (b) No

24. Can local standards and collaborations within NGOs will help overcome the drawbacks of sustainability reporting? (a) Yes  (b) No

25. For each of the following statements please indicate how much you agree or disagree on how to overcome the challenges of voluntary disclosure.

	<b>Strongly Agree</b>	<b>Agree</b>	<b>Neutral</b>	<b>Disagree</b>	<b>Strongly Disagree</b>
Improved NGO engagement with (stakeholders) donor group					
Improved NGO engagement with local communities/beneficiaries					
NGO Inter-agency coalition					
Enforcement of global standards such as GRI					
Enforcement of SR by IASB					
Enforcement by NASB					
Local laws from the Government such Non-profit laws					
Establishment of national reporting index consistent with Nigerian Environment					
Enforcement by Non-governmental organisation regulatory commission of Nigeria					
Regulation by Nigerian network of NGOs					
Others (pls state and rank)					
1.					
2.					
3.					

26. Is the disclosure of sustainability information influenced by the national culture and activities of NGOs? (a) Yes  (b) No

27. Could you please provide an estimate of how much it cost your organisation per year to prepare and publish a sustainability report?.....

28. What future developments do you expect for sustainability reporting for NGOs in Nigeria? .....



## Appendix 4. Correlations Coefficient

### Correlation for perceived changes

		PR1	PR2	PR3	PR4	PR5	PR6	PR7	PR8	PR9	PR10	PR11	PR12	PR13	PR14	PR15	PR16	PR17	PR18
PR1	Pearson Correlation	1	.524**	.169*	.214	.376**	.388*	.199*	-.014	-.052	.039	.288**	-.112	.062	.187*	.029	.044	.466*	.079
	Sig. (2-tailed)		.002	.045	.075	.000	.025	.017	.872	.540	.645	.007	.185	.462	.031	.732	.602	.001	.352
PR2	Pearson Correlation	-.040	1	.100	.043	.387*	.457**	-.010	.117	.316*	.026	.037	.188*	.009	.006	.053	-.036	.537*	.057
	Sig. (2-tailed)	.632		.237	.610	.022	.004	.905	.167	.011	.757	.662	.025	.918	.947	.531	.669	.001	.500
PR3	Pearson Correlation	.269**	.100	1	-.240**	.065	-.111	.091	.055	.235*	-.015	-.050	.027	-.118	.139	.032	.033	-.056	.062
	Sig. (2-tailed)	.001	.237		.004	.440	.187	.280	.517	.024	.858	.553	.754	.162	.099	.701	.694	.506	.465
PR4	Pearson Correlation	-.114	.043	-.240**	1	.111	.111	-.025	.237**	.029	.090	.024	.139	.248**	.053	-.030	.081	.025	-.037
	Sig. (2-tailed)	.175	.610	.004		.187	.189	.768	.005	.729	.285	.780	.099	.003	.528	.722	.339	.768	.661
PR5	Pearson Correlation	.075	.103	.065	.111	1	.449**	-.004	.354**	-.003	.249*	.110	.010	.057	.067	.108	-.012	.484*	.145
	Sig. (2-tailed)	.376	.222	.440	.187		.004	.962	.001	.968	.003	.192	.902	.497	.427	.200	.888	.013	.085
PR6	Pearson Correlation	.188*	-.050	-.111	.111	.357**	1	-.050	.094	.025	.127	.135	.022	.263*	.020	-.015	.149	.544*	.070
	Sig. (2-tailed)																		

Continuation of Appendix 4

	Sig. (2-tailed)	.025	.557	.187	.189	.004		.555	.267	.768	.131	.109	.794	.015	.809	.863	.078	.001	.408
PR7	Pearson Correlation	.199*	-.010	.091	-.025	-.004	-.050	1	-.176*	-.029	.115	-.117	.037	-.088	.041	-.002	.186*	-.003	.082
	Sig. (2-tailed)	.017	.905	.280	.768	.962	.555		.036	.732	.172	.164	.665	.298	.631	.981	.027	.968	.333
PR8	Pearson Correlation	-.014	.117	.055	.237**	.060	.094	.176*	1	-.011	.229*	-.040	.078	.111	.324*	.082	.007	.058	.037
	Sig. (2-tailed)	.872	.167	.517	.005	.481	.267	.036		.896	.006	.640	.355	.187	.034	.329	.930	.490	.662
PR9	Pearson Correlation	-.052	-.016	.009	.029	-.003	.025	-.029	-.011	1	.015	-.053	.038	-.047	.020	.087	.032	.025	-.047
	Sig. (2-tailed)	.540	.846	.920	.729	.968	.768	.732	.896		.858	.535	.650	.577	.811	.304	.707	.769	.578
PR10	Pearson Correlation	.039	.026	-.015	.090	.249**	.127	.115	.229**	.015	1	-.283**	-.112	.020	.047	.147*	.036	.077	-.021
	Sig. (2-tailed)	.645	.757	.858	.285	.003	.131	.172	.006	.858		.001	.183	.814	.577	.013	.666	.365	.807
PR11	Pearson Correlation	.037	.037	-.050	.024	-.110	.135	-.117	-.040	-.053	-.283*	1	.171*	-.011	.137	.024	-.039	.039	.097
	Sig. (2-tailed)	.661	.662	.553	.780	.192	.109	.164	.640	.535	.001		.042	.899	.104	.774	.645	.647	.249
PR12	Pearson Correlation	-.112	.188*	.027	.139	.010	.022	.037	.078	.038	-.112	.171*	1	-.046	.023	.043	.047	.180*	-.026
	Sig. (2-tailed)	.185	.025	.754	.099	.902	.794	.665	.355	.650	.183	.042		.589	.788	.609	.580	.032	.759
	N	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142
PR13	Pearson Correlation	.562**	.549**	-.118	.248**	.389*	.212*	-.088	.111	-.047	.020	-.011	-.046	1	-.169*	.095	-.147	.456*	-.067
	Sig. (2-tailed)																		

Continuation of Appendix 4

	Sig. (2-tailed)	.001	.004	.162	.003	.035	.034	.298	.187	.577	.814	.899	.589		.045	.262	.081	.001	.427
PR14	Pearson Correlation	.087	.006	.139	.053	.067	.020	.041	.000	.020	.047	.137	.023	-.169*	1	.010	.086	.022	.036
	Sig. (2-tailed)	.301	.947	.099	.528	.427	.809	.631	1.000	.811	.577	.104	.788	.045		.906	.307	.794	.671
PR15	Pearson Correlation	-.029	.053	.032	-.030	.108	-.015	-.002	.082	.087	.147	.024	.043	.095	.010	1	-	.176*	-.025
	Sig. (2-tailed)	.732	.531	.701	.722	.200	.863	.981	.329	.304	.080	.774	.609	.262	.906		.000	.036	.770
PR16	Pearson Correlation	-.044	-.036	.033	.081	-.012	.149	.186*	.007	.032	.036	-.039	.047	-.147	.086	-	1	-	.099
	Sig. (2-tailed)	.602	.669	.694	.339	.888	.078	.027	.930	.707	.666	.645	.580	.081	.307	.000		.000	.243
PR17	Pearson Correlation	.094	.024	-.056	.025	.111	.064	-.003	.058	.025	.077	.039	.180*	.026	.022	.176*	-	1	.007
	Sig. (2-tailed)	.266	.775	.506	.768	.188	.450	.968	.490	.769	.365	.647	.032	.755	.794	.036	.000		.937
PR18	Pearson Correlation	.079	.057	.062	-.037	.145	.070	.082	.037	-.047	-.021	.097	-.026	-.067	.036	-.025	.099	.007	1
	Sig. (2-tailed)	.352	.500	.465	.661	.085	.408	.333	.662	.578	.807	.249	.759	.427	.671	.770	.243	.937	

\*. Correlation is significant at the 0.05 level (2-tailed).

\*\*. Correlation is significant at the 0.01 level (2-tailed).

Correlation between actual and expected role of NGO

		R1	R2	R3	R4	R5	R6	R7	R8	R9	R10	R11	R12	R13	R14	R15	R16	R17	R18
R1	Pearson Correlation	.452*	.539*	.113	.029	-.039	.231**	-.035	.021	.492*	.059	-.135	.032	.421*	.038	.575*	.051	-.068	.279*
	Sig. (2-tailed)	.002	.001	.181	.733	.647	.006	.679	.805	.022	.489	.109	.703	.008	.652	.037	.549	.422	.05
R2	Pearson Correlation	.114	.532*	.121	-.207*	-.164	.446**	-.072	-.024	.513*	.059	.107	.039	.432*	-.036	.586*	.165*	-.019	-.122
	Sig. (2-tailed)	.176	.013	.151	.014	.052	.003	.392	.776	.001	.482	.207	.645	.005	.670	.025	.050	.824	.147
R3	Pearson Correlation	.136*	-.081	.051	-.056	-.161	-.075	-.150	-.008	.126*	.081	-.184*	.018	.125	-.103	-.070	-.003	-.073	-.020
	Sig. (2-tailed)	.027	.338	.546	.511	.055	.373	.074	.923	.013	.339	.029	.831	.140	.221	.410	.971	.387	.814
R4	Pearson Correlation	-.073	.076	-.054	.017	-.029	-.138	.097	-.155	-.070	-.058	.074	-.045	.050	-.047	-.064	.012	.030	-.049
	Sig. (2-tailed)	.390	.366	.526	.840	.731	.100	.253	.066	.407	.494	.384	.594	.554	.576	.447	.884	.727	.559
R5	Pearson Correlation	.134	-.136	-.114	-.168*	.059	-.016	-.043	.100	-.099	.050	-.043	.110	.091	.118	.095	-.081	.059	.006
	Sig. (2-tailed)	.113	.107	.176	.046	.482	.853	.613	.234	.240	.551	.612	.192	.284	.162	.259	.341	.488	.945
R6	Pearson Correlation	-.094	.010	.024	.110	.179*	.472*	.018	-.068	.341*	-.043	.211*	-.096	.231*	.050	.322*	.013	-.177*	.052
	Sig. (2-tailed)																		

Continuation

	Sig. (2-tailed)	.268	.906	.776	.192	.033	.041	.829	.424	.001	.609	.012	.254	.016	.551	.001	.876	.035	.543
R7	Pearson Correlation	-.076	-.089	.066	.079	-.066	.070	.037	.055	-.023	.037	-.164	.020	.073	.145	.327*	.010	.013	.063
	Sig. (2-tailed)	.368	.295	.435	.352	.438	.409	.666	.516	.788	.662	.052	.814	.385	.084	.043	.905	.878	.455
R8	Pearson Correlation	.011	-.011	.086	-.143	-.012	-.090	-.140	-.095	-.005	.062	-.021	.073	.067	-.107	-.147	-.017	.069	-.069
	Sig. (2-tailed)	.893	.897	.310	.090	.883	.287	.097	.259	.952	.460	.803	.389	.426	.207	.081	.845	.418	.415
RP9	Pearson Correlation	-.013	-.022	.057	.059	.045	-.145	.159	-.004	.515*	.126	-.039	.068	.368*	.045	.534*	.121*	.050	.128
	Sig. (2-tailed)	.875	.795	.497	.485	.598	.086	.059	.960	.001	.136	.646	.422	.013	.599	.001	.046	.555	.130
	N	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142	142
R10	Pearson Correlation	-.002	.025	.042	-.043	.030	-.043	.004	.043	-.051	.045	-.001	.070	-.108	.008	-.051	.046	-.212*	-.003
	Sig. (2-tailed)	.981	.766	.621	.610	.721	.614	.963	.614	.545	.594	.994	.407	.202	.924	.545	.586	.011	.976
R11	Pearson Correlation	.017	.007	-.101	.098	.122	-.077	.134	-.073	.012	.009	.087	.048	.006	-.123	-.072	-.061	-.082	-.065
	Sig. (2-tailed)	.841	.933	.230	.246	.147	.361	.113	.391	.889	.918	.301	.571	.946	.144	.395	.472	.331	.440
R12	Pearson Correlation	.138	-.050	-.017	-.147	-.018	-.125	-.019	-.143	.040	-.016	.066	-.054	-.047	-.165	.154	-.117	-.099	-.014
	Sig. (2-tailed)	.102	.551	.843	.081	.827	.138	.819	.090	.638	.846	.433	.523	.575	.050	.068	.164	.240	.867

*Continuation*

R13	Pearson Correlation	.050	.109	.021	-.139	-.163	.080	.031	.033	-.126	.134	.007	-.147	.578*	.081	.311*	.091	.025	.126
	Sig. (2-tailed)	.552	.198	.803	.099	.053	.344	.711	.696	.134	.111	.935	.082	.036	.339	.000	.284	.770	.135
R14	Pearson Correlation	.037	-.101	-.062	.036	-.111	-.036	-.063	-.009	-.103	.053	-.023	.025	.146	-.215*	-.121	.017	.017	-.150
	Sig. (2-tailed)	.658	.232	.465	.669	.189	.670	.458	.917	.222	.530	.786	.768	.083	.010	.153	.844	.844	.074
R15	Pearson Correlation	-.006	.087	.104	-.145	-.022	.019	.074	.083	.091	.118	-.123	-.064	.014	.097	.432*	.069	-.021	-.090
	Sig. (2-tailed)	.944	.304	.216	.084	.797	.823	.381	.329	.282	.163	.145	.450	.868	.251	.001	.413	.805	.289
R16	Pearson Correlation	.018	-.170*	-.092	.047	-.060	-.008	-.017	-.143	-.123	.064	.053	-.135	-.160	.161	.029	-.092	-.100	.325**
	Sig. (2-tailed)	.836	.043	.278	.578	.481	.927	.845	.090	.144	.447	.531	.109	.057	.055	.733	.278	.235	.006
R17	Pearson Correlation	-.021	.052	.146	-.149	.004	-.044	.016	.048	.063	-.041	-.061	-.007	.014	-.146	-.004	-.017	-.116	.428**
	Sig. (2-tailed)	.805	.543	.082	.077	.960	.603	.846	.569	.458	.625	.473	.935	.872	.084	.962	.843	.271**	.005
R18	Pearson Correlation	.125	-.111	.013	.020	-.016	.012	-.086	.012	.050	.141	-.166*	.106	-.049	-.072	-.043	-.090	-.001	.329*
	Sig. (2-tailed)	.138	.188	.877	.816	.853	.888	.308	.888	.554	.095	.048	.209	.559	.391	.609	.285	.937	.015

\*\* Correlation is significant at the 0.01 level (2-tailed)

\* Correlation is significant at the 0.05 level (2-tailed)

## **Appendix 5. Participant Information Sheet**

### **Participant Information Sheet – General (Extended)**

#### **Project Title:**

Sustainability Reporting Relevance for NGOs – Evidence from Nigeria

#### **Project Summary:**

You are invited to participate in a research study being conducted by Ikenna Asogwa- PhD Student, School of Business, Western Sydney University, Australia – *under the* primary supervision of *Associate Professor Maria Varua – School of Business*. The research is to explore, promote and investigate Sustainability Reporting (SR) in NGOs in Nigeria. The project will examine the practices of SR by NGOs in Nigeria, its adoption mechanism, the disclosure processes and stakeholder engagement procedures. The research aims to ascertain the influence of sustainability reporting for organisational change, identify barriers for sustainability reporting in Nigeria as well as explore opportunities for introducing innovation in SR in NGOs, and also seeks to develop an industry specific reporting index for NGOs that is not only environmentally specific but culturally adaptive.

#### **How is the study being paid for?**

The study is funded by Western Sydney University

#### **What will I be asked to do?**

You will be asked to answer some questions on the operations of your organisation's (NGO's) Sustainability Reporting practices

#### **How much of my time will I need to give?**

*15-20 minutes*

#### **What benefits will I, and/or the broader community, receive for participating?**

This research will contribute to the current sustainability reporting culture and awareness among NGOs. The decline in funding currently experienced in NGO is not only peculiar to your organisation but a general phenomenon that is affecting the operations of NGOs worldwide which in turn affects the masses especially the poor and the less privileged in the society. Secondly, administrative bottlenecks coupled with the effect of globalisation has made developing nations a dumping ground for policies that might otherwise not work or be materially defective in a particular society, hence a need for a modelled reporting pattern

based on the type of operations engaged in. Again, the voluntary nature of SR has defied its usefulness and these calls for an urgent need to address these issues through research

**Will the study involve any risk or discomfort for me? If so, what will be done to rectify it?**

There will be no risk of discomfort to you.

**How do you intend to publish or disseminate the results?**

It is anticipated that the results of this research project will be published and/or presented in a variety of forums. In any publication and/or presentation, information will be provided in such a way that the participants cannot in any way be identified, (except with your permission). The data collected from this study will be summarized and no individual person/institution will be (knowingly) identifiable from the summarised results. Responses to questions may be quoted, but without identifying the individual source or sources.

**Will the data and information that I have provided be disposed of?**

Please be assured that only the researchers will have access to the raw data you provide. Five years after completion of my PhD program, I will be responsible for deleting the electronic information and shredding the hard copy information. However, if I leave WSU, the data will be retained as directed by the university.

**Can I withdraw from the study?**

Participation is entirely voluntary and you are not obliged/mandated to participate. If you do not wish to participate you can withdraw at any time without giving reason(s).

If you choose to withdraw, any information that you have supplied will be discarded.

**What if I require further information?**

Please contact Ikenna Asogwa – Chief Researcher, Western Sydney University [19221768@student.westernsydney.edu.au](mailto:19221768@student.westernsydney.edu.au) or Maria Varua, [m.varua@westernsydney.edu.au](mailto:m.varua@westernsydney.edu.au) /02 96859656 should you wish to discuss the research further before deciding whether or not to participate

**What if I have a complaint?**

If you have any complaints or reservations about the ethical conduct of this research, you may contact the Ethics Committee through Research Engagement, Development and Innovation (REDI) on Tel +61 2 4736 0229 or email [humanethics@westernsydney.edu.au](mailto:humanethics@westernsydney.edu.au).



Any issues you raise will be treated as confidential and investigated fully, and you will be informed of the outcome.

If you agree to participate in this study, you may be asked to sign the Participant Consent Form. The information sheet is for you to keep and the consent form is retained by the researcher/s.

This study has been approved by the Western Sydney University Human Research Ethics Committee. The Approval number is H12600

## **Appendix 6. Consent Form**

### **Consent Form – General (Extended)**

**Project Title: Sustainability Reporting Relevance for NGOs – Evidence from Nigeria**

**I hereby consent to participate in the above named research project.**

**I acknowledge that:**

- I have read the participant information sheet (or where appropriate, have had it read to me) and have been given the opportunity to discuss the information and my involvement in the project with the researcher/s
- The procedures required for the project and the time involved have been explained to me, and any questions I have about the project have been answered to my satisfaction.

**I consent to:**

*Participating in an interview*

I consent for my data and information provided to be used in this project and other related projects for an extended period of time.

I understand that my involvement is confidential and that the information gained during the study may be published and stored for other research use but no information about me will be used in any way that reveals my identity.

I understand that I can withdraw from the study at any time without affecting my relationship with the researcher/s, and any organisations involved, now or in the future.

**Signed:**

**Name:**

**Date:**

**Ethics Approval Number: H13588**

**This study has been approved by the Human Research Ethics Committee at Western Sydney University. The ethics reference number is: H13588**

### **What if I have a complaint?**

If you have any complaints or reservations about the ethical conduct of this research, you may contact the Ethics Committee through Research Engagement, Development and Innovation (REDI) on Tel +61 2 4736 0229 or email [humanethics@westernsydney.edu.au](mailto:humanethics@westernsydney.edu.au).

Any issues you raise will be treated in confidence and investigated fully, and you will be informed of the outcome.

### **Appendix 7. Transcription Validation Email**

Subject: Interview Transcript Validation

Body:

Dear XXX,

I trust you are doing well and keeping safe and healthy. Sequel to our last conversation regarding the research project: **Sustainability Reporting Relevance for NGOs – Evidence from Nigeria.**

The attached file contains the transcription of your interview; please feel free to add, change or even delete any part of the transcript as you deem fit, not true, or misrepresentation of your interview. Please be assured that as explained during the interview, every information is confidential and de-identified. Please note that the transcription was done verbatim.

I will greatly appreciate if you review the attached file with confirmation or with effected changes within 2 weeks. However, do not hesitate if you need extra time to be able to do this.

However, if I do not hear from you after two weeks, I will assume you are okay with the transcript and will proceed with the project.

On behalf of my supervisor, I express my heartfelt gratitude for your cooperation throughout the course of the interview and now. Also do not hesitate to let me know if you have any questions.

Warm regards

Ikenna Elias Asogwa

## Appendix 8. Numbered References on the Published Paper at Section 3.2 (as Published)

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