



Social Responsibility Accounting Practices and Sustainable National Development and Security in Nigeria

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Abstract: This study is a quest for solution to the issues of Sustainable National Development and Security in Nigeria. This is because, the political, economic, social, technological, environmental, legal, education, religious and security (PESTELERS) crises experienced in Nigeria since democratic government without doubt, made it very clear that, there is a serious problem of sustainability of Nigeria's systems. Relying on various successive administrations despite huge expenditures have failed to yield security in the country while Sustainable Economic Development of Nigeria is worrisome. Several reports from 1996 to date have proven beyond doubt that Nigeria's indices have been fluctuating and many at times growing worse. Thus, the main aim of this study was to examine Social Responsibility Accounting Practices as the basis for Sustainable National Development and Security of Nigeria. The specific objectives were to; find out how environmental responsibility practices, ethical responsibility practices, philanthropic responsibility practices and economic responsibility practices would influence Sustainable National Development and Security in Nigeria. This study adopted exploratory research design, an approach that is based on qualitative analysis of the concepts of corporate social responsibility practices within the context of social management of businesses, sustainable national development and security. Data were obtained specifically from reviewing of the literature, including textbooks, periodicals and a range of relevant sources, which were combined with data from previous official studies. These secondary sources and the exploratory approach help in arriving at findings. The method of analysis was explanatory in nature through adequate exegesis of the gathered information. Findings revealed that environmental responsibility practices, ethical responsibility practices, philanthropic responsibility practices and economic responsibility practices of organisations positively influence Sustainable Economic Development and National Security of Nigeria. It was concluded in the study that Social Responsibility Accounting Practices is a modern catalyst for enhancing sustainable national development and security in Nigeria. It was recommended among others that, all organisations both for-profit or not-for-profit as well as patriotic citizens should strongly practice and be committed to Social Responsibility Accounting as a key driver for the Sustainable National Development and Security. Sustainable Development and National Security should be every patriotic citizen responsibility before Nigeria becomes a lost nation.

Keywords: Social Responsibility Accounting Practices, Sustainable Development, National Security, Nigeria

1. Introduction

The quest for sustainable national development and security in Nigeria has become a national and contemporary issues and thus, many researchers have now described the country with worst indicators such as capital city of poverty, third worst nation with good governance, corrupt nation, high migrants

along the Saharan Desert, insurgent and militancy nation, high cost of living/business operation, high and increasing inflation rate, high unemployment rate, high foreign exchange rate, lack of electricity, income/wealth inequality, high of cost of business operations, suffocating nation and a lost nation [6, 26].

The inability of the Nigerian government to put an end to incessant and unprecedented level of insecurity has cause the

nation's system sustainable economic development. Many researchers have trace issues of insecurity and sustainable economic development to the use and dumped of citizens after elections by political class, unemployment rejections, marginalization, slavery abandonments, contradicting courts' ruling/judgements and weak judicial system, human rights abuses, religious intolerance, open borders, high influx of arms, poverty, among others. Upon the huge investment in national security, the country is now becoming even more insecure. The increasing existence of attacks by boko-haram, terrorism, religious intolerance, suicide bombing, bandits, herbsmen, kidnapping, hostages and Islamic fundamentalists groups in the North; militancy, IPOB, unknown gunmen, youth restlessness, communal conflicts and clash in the South have not only cause poverty but also negatively affected the peace and sustainable economic development in Nigeria [12, 26].

Aliyu, B. M. [5] stressed that the nation in which peace and security pre-dominate and in which human dignity and human rights are recognized in its subject matter and content, sustainable development becomes imperative particularly to ensure better livelihood of the citizen. Section 14(2) (b) of the Nigerian Constitution of 1999 (as amended) clearly stated that the security and welfare of the people shall be the primary purpose of government and that the government should provide an enabling environment to economic activities to strive. By implication, the constitution has tasked the government with the responsibility of protecting the lives, property, and welfare of Nigerians against internal and external threats and aggression. WBCSB [2] summed it up that, it is the responsibility of the government to protect lives and properties, the state resources, cultural integrity, territory, sovereignty and lawful institutions. Sustainability of national economy is also determined by the state of its security, that is, the nation's protection from the negative external and internal influences. This sphere represents a certain system, which requires monitoring and evaluation. The issues of sustainable national development and security justify the research in the field of search of ways to improve living standards and well-being of people [15].

UNESCO [31] stated that the overall significance of sustainable development has been tackled through economic, environmental and social personal securities by various government and that it is obvious that sustainable economic development and national security are failing and even growing worse]. Sustainable economic development is defined as an economic development which meets the needs of present generation and which would not endanger nor compromise the needs of future generation [22] while national security is the safeguarding of lives and properties of the country and the citizenries. National security has been described as the ability of a state to cater for the protection and defense of its citizenry [28]. Today, both sustainable economic development and national security in Nigeria are under a serious threat.

In advanced nations, the issue of sustainable economic development and national security is every person business

whether individual or corporate bodies through social responsibility practices. Social responsibility accounting (SRA) has recently been discussed in articles as a solution of several challenges of sustainable economic development and national security as observed by social responsibility accounting gurus with expectations of it to find answers to poor economic development and national insecurity but investigation in this domain is still scarce specially in Africa. World Business Council for Sustainable Development [32] defined corporate social responsibility as the commitment of business to contribute to sustainable economic development, working with employees, their families and the local communities to relieve them from poverty. This entails that businesses have not only economic responsibilities but also responsibilities to the members of the society both within and outside the organization involving social, environmental and ethical responsibilities. Hence, the fundamental idea of SRA is that business corporations and not-for-profit organisations as well as patriotic citizens have an obligation or a responsibility for their impact on society and the natural environment, often beyond legal compliance and the liability of individuals to make life better.

In other words, SRA practices have opined to have an answer to the societal uncertainties, poor economic development, national insecurity that organizations have to cope within the present dynamic, global, and technological social context, public relations effort and sustainable businesses. Generally, SRA practices and initiatives are categorized into environmental responsibility, ethical/human rights responsibility, philanthropic responsibility and economic responsibility [8, 4].

1.1. Statement of the Problem

The corporate organisations and all stakeholders of sustainable national development and security in Nigeria are not in compliance with the rules relating to sustainability, social development and responsibility. This has been suggested by a number of worst national indicators and the increasing level of sustainable national development issues and insecurity in Nigeria. In developed nations, helps to these national issues came within the nations' thinking inbox of social responsibility accounting practices. Corporate social responsibility (CSR) otherwise called social responsibility accounting movements and initiatives have emerged in countries such as Norway, Japan, US, China, India, South Africa, the Philippines and Brazil, among others. In many cases these have built on long-standing traditions of philanthropy and concerns for social sustainable development. But the influence of social responsibility accounting practices - environmental responsibility, ethical responsibility, philanthropic (gifting/donations) responsibility and economic responsibility practices have not yet been linked with sustainable national development and security in Nigeria. These tenets of social responsibility practices are yet to be examined upon in its individualistic terms as correlate of sustainable national economic development and security in Nigeria. Against the background, the study sought to examine

social responsibility accounting practices and sustainable national development and security in Nigeria.

1.2. Objectives of the Study

The main aim of this study is to examine social responsibility accounting practices influence on sustainable national economic development and security in Nigeria. The specific objectives were to:

- 1) Examine how environmental responsibility practices would influence sustainable national development and security in Nigeria.
- 2) Explore how ethical/human rights responsibility practices would impact sustainable national development and security in Nigeria.
- 3) Evaluate how philanthropic (gifting/donations) responsibility practices would affect sustainable national development and security in Nigeria.
- 4) Examine how economic responsibility practices would contribute to sustainable national development and security in Nigeria.

1.3. Research Questions

Therefore, the following Research Questions were raised to guide the study:

- 1) How would environmental responsibility practices influence sustainable national development and national security in Nigeria?
- 2) How would ethical/human rights responsibility practices impact sustainable national development and security in Nigeria?
- 3) How would philanthropic (gifting/donations) responsibility practices affect sustainable national development and security in Nigeria?
- 4) How would economic responsibility practices contribute to sustainable national development and security in Nigeria?

2. Review of Related Literature

In this Section, the related literature were reviewed in three perspectives namely; conceptual clarification, theoretical framework and empirical review.

2.1. Conceptual Clarification

Social Responsibility Accounting, also known as Social Accounting or Corporate Social Responsibility, is a part of an evolving corporate reporting system that assesses and takes responsibility for the company's effects on the environment and its impact on social welfare. Social Responsibility Accounting is a branch of financial accounting that focuses on the recognition, measurement, presentation and disclosures of financial and non-financial information of an organisation's social welfare in relation to environmental, ethical/legal, philanthropic and economic responsibility impact or footprints for a particular accounting period about a firm's performance to external stakeholders [3]. It is the accounting

practice of measuring, analyzing and reporting a company's social, ethical, economic and environmental impacts aiming at the betterment of all stakeholders. There are four categories of Social Responsibility Accounting Practices viz:

i. Environmental responsibility practice. Environmental responsibility practice initiatives aim to reduce pollution and greenhouse gas emissions and the sustainable use of natural resources and meeting the host community needs. Environmental responsibility is the concept of taking actions that minimize harm to the environment and promote sustainability. It involves recognizing the impact of our actions on the planet and taking steps to reduce our ecological footprint [19].

ii. Ethical/Human rights responsibility practice. Ethical/Human rights responsibility initiatives involve providing fair labour practices (examples, equal pay for equal work) and fair trade practices, and disavowing child labour. Ethical responsibility is concerned with ensuring an organization is operating in a fair and ethical manner. Organizations that embrace ethical responsibility aim to practice ethical behaviour through fair treatment of all stakeholders, including leadership, investors, employees, suppliers, and customers. Ethical responsibility is the ability to recognize, interpret and act upon multiple principles and values according to the standards within a given field and/or context. Ethical responsibility practices enhance the law by outlining acceptable behaviours beyond government control. Corporations establish business ethics to promote integrity among their employees and gain trust from key stakeholders, such as investors and consumers.

iii. Philanthropic responsibility practice. Philanthropic responsibility refers to a company's obligation to give back to communities through charitable donations, volunteer work, and community involvement. Philanthropic initiatives can support a variety of causes, including funding educational programs, supporting health initiatives, donating to causes/disasters, and supporting community beautification projects. Philanthropy has the power to influence lasting social change. When an organisation receives support, a 'ripple effect' takes place. Many lives are touched, potentially for generations. Philanthropy can be looked at as one of the cornerstones of a stable society.

iv. Economic responsibility practices. Economic responsibility initiatives involve improving the firm's business operation while participating in sustainable practices – for example, using a new manufacturing process to minimize wastage and returns to stakeholders [8, 4]. Businesses and all stakeholders of sustainable goals have an economic responsibility to society, that is, they need to be profitable to be sustained. Business creates goods and services that society needs or wants. To continue operations while meeting other responsibilities – legal, ethical, and philanthropic – a company must be financially stable.

Why Social Responsibility Accounting? Business is a socio-economic activity that continuously draws its required resources from society. Its value is shaped by factors additional to the financial performance that as how efficiently

it is using social resources. Socially responsible companies do not limit themselves to using resources to engage in activities that increase only their profits. They integrate economic, environmental and social objectives with the company's operations and growth. Social Responsibility Accounting determines whether the organisation's goals, policies, programmes and strategies are consistent with society norms and giving back to the of all the externalities. Therefore, businesses are not only accountable to shareholders but also to other stakeholders. The contributions of social responsibility practices (SRP) include helping the economy to attracting investment, improving the business environment, reducing business risks, and creating a more sustainable economy. SRP can help to promote economic growth and development. As such, it is important for corporate organisations and all the sustainable goals participants to consider their social and environmental impact and engage in responsible business and friendly practices [7].

Sustainable national development is a development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Sustainable national development is the type of development that is geared towards the enhancement of individuals in the economy and which would also enhance the development of the nation and such development should be sustainable over time [25]. It is a coordinated, participatory and iterative process of thoughts and actions to achieve economic, environmental and social objectives in a balanced and integrative manner. In Nigeria context, sustainable national development will mean the capacity of the country to raise the standard of living of its residents by providing individuals with basic livelihood requirements and supplying them with employment, national security and greater hope for the future generations. Sustainable National development is a process that creates growth, better standard of living and brings in progress as well as positive change for future generations to meet their own needs. The benefits of sustainable national development include helping in ensuring a better life for present and future generations, mitigate the impact on the environment by reducing air, water, and soil pollution as well as ensuring long-term economic growth. Sustainable national development to be achieved, it is crucial to harmonize these three core elements: economic growth, social inclusion and environmental protection [4]. These elements are interconnected, and all are crucial for the well-being of individuals and societies.

National Security is case in Nigeria. [28] opined that national security refers to the ability of the government to utilize military force to protect its citizen's safety, economic welfare, and social institutions from the threat of attack by foreign or domestic invaders. National security also known as national defense, it is the security and defense of a sovereign state, including its citizens, economy, and institutions, which is regarded as a duty of government. Aliyu, B. M. [5] expressed that, originally conceived as protection against military attack, national security is widely understood to include also non-military dimensions, including security from

terrorism, minimization of crime, economic security, energy security, environmental security, food security, and cyber-security. National security is ability to protect nation's physical integrity and autonomy territory [24, 12].

2.2. Theoretical Framework

Stakeholder Theory: This theory was propounded by R. Edward Freeman in 1984. Stakeholder theory is based on the assumption that businesses can only be considered successful when they deliver value to the majority of their stakeholders. It goes hand-in-hand with CSR (Corporate Social Responsibility) and, therefore, sustainability as well. That means that profit alone cannot be considered the only measure of business success, and value creation is not just about money. This theory is widely applicable and can be used in many key fields such as project management, strategic management and business ethics. The theory stresses the interconnected relationships between an organisation and all its state actors. This theory gives a backing to organisations to give back to the society what the organisation first took from the society. It will act as a guide to the organisation in a way to say thank you for supporting the organisations to achieve that feat despite their externalities on the environment and the society as a whole. Stakeholder theory demands constant and determined engagement from leaders. Applying the principles of stakeholder theory can help lead organisation to a more engaged workforce and improve returns on corporate social responsibility programs.

2.3. Empirical Review

Efimova et al. [14] examined economic security as the basis for sustainable development of the territories of different levels. The study analysed the theoretical basis of the concept of sustainable development of the territory. The study revealed the direct link between sustainable development and economic security at each territorial level: from macro to micro. The analysis of domestic and foreign scientific studies, normative documents allow determining that ensuring economic security at different territorial levels contributes to the achievement of sustainability in their socio-economic development, and many indicators are identical for both security and sustainability assessment. The authors present a model of sustainable territories' development of different levels on the basis of the implementation of the directions in the sphere of economic security.

Ebuara, V. O. and Ebuaya, S. E. N. [12] studied the question of national security for sustainable development of the North-East geo-political Zone of Nigeria. Security of life and property has been recognized by scholars as the primary condition for progress and sustainable development of any society]. This study therefore examined the necessity for the existence of economic security, environmental security and personal security as variables for national security. Three research hypotheses were formulated to guide the study while five hundred residents of the North-East Zone of Nigeria were sampled at random but with equal representation across the

most volatile states of the zone, for the study. Thirty (30) items researcher developed questionnaire was validated by experts, tested for reliability and used to collect data from residents. The data collected from the sample were subjected to statistical analysis using Pearson Product Moment Correlation analysis. Findings revealed that there is a significant relationship between national security and sustainable development. Consequently, the study recommended that more emphases should be placed on a comprehensive approach to security issues in the affected areas through the formulation and enactment of a national security policy for sustainable development in the North-East geo-political zone of Nigeria.

Ayalew, B. M. [8] reviewed scholarly articles on CSR engagement to find out best practice, determinants and challenges. And the result indicates that; firm characteristics, corporate governance characteristics, institutional characteristics, socio economic and socio-cultural context are identified as determinants and selectively use western approaches that can be useful or use hybrid approach is keyed out as best practice for effective CSR engagement. However, lack of community participation in CSR activities, non-availability of well-organized NGOs, narrow perception towards CSR initiatives due to early stage of its evolution, non-availability of clear CSR guidelines, lack of consensus on implementing CSR issues, lack of enough attention in terms of societal context in the CSR literature, lack of direct involvement in terms of providing instruction and exerting pressure from the parent companies of the MNCs on the local CSR initiatives which coupled with challenges impeding CSR practices or engagements. Furthermore, it was concluded that establish CSR center in order to foster CSR in the country and encouraging the private sector participation together with NGOs within the framework of responsible business practice, strengthen and develop CSR institutions in Ethiopia to create more awareness of the potential of CSR and integration of local values with the international standardization are recommended as suggestions to bring better implementation of CSR practice in the country.

Akpan, E. U. [4] examined the roles of social responsibility accounting in the development of the society, a case study of Dangote Group. The study was necessitated by the following problems; whether corporate social responsibility has economic and environmental impact on the society; weather corporate social responsibility impact on the financial performance of a business weather social responsibility accounting has any associated problems. Certain questions and hypothesis were stated by the researcher based on the problems that necessitated this research work. The study was conducted using judgement sampling procedure/technique. Materials for the study were sourced from primary and secondary data. The researcher originated primary data through questionnaire and interview guide. The data collected were analysed using the mean three hypothesis were proposed and tested with the aid of z-test statistics. The study revealed that social responsibility impact significantly and positively towards the economy and thus foster economic growth: it also

impacts positively on the financial performance of business who embark on it. Based on these findings, it is recommended that: business executive should see the social impact of their organisation as management business and therefore they should embark on it effectively [4].

Adeusi, S. A. and Alade, T. E. [3] examined sustainability accounting and sustainable development in Nigeria. The study focuses on the curiosity of sustainability accounting on the survival of human existence that is entrenched in sustainable development goals. The study employs statistical tools like descriptive statistics, correlation, multivariate and panel data regression to dissect the data gathered. The result reveals that the proportion of the disclosures of water, biodiversity, emission and compliance with environmental/ecological laws and regulation are minute and that have negative externality of the human development index which proxy for sustainable development in Nigeria.

3. Methodology

This study adopted exploratory research design, a research approach that is based on qualitative analysis of the concepts of social responsibility accounting within the context of sustainable development and national security. This research design was best adopted for the study due to the great benefits of the subject matter for sustainable businesses and social welfare, the challenge of data collection and some national questions to answer. Data were obtained specifically from reviewing of the literature, journal articles, including textbooks, periodicals and a range of relevant secondary sources, which were combined with data from previous official studies on subject. These secondary sources of data and the exploratory approach help in arriving at findings. The method of analysis was explanatory in nature through adequate exegesis of the gathered information.

4. Findings and Discussions

4.1. *How Would Environmental Responsibility Practices Influence Sustainable National Development and Security in Nigeria*

Environmental Responsibility Practices involves answering this question and acting on it: How organisations owe society any social responsibility as it relates to the protection of environment?

- 1) 'Do no harm' development initiatives, that is not polluting or degrading the environment or natural resources. Initiatives aiming at multiple benefits that improve the environment while benefitting other sectors, such as gender equality and economic growth and relative peace.
- 2) Mitigate environment-related risks — Environmental risks, including those posed by climate change (such as drought, flooding and extreme weather-related events) will be considered. Mitigation measures that be integrated into strategies, policies and programming in

order to safeguard investments and results achieved [30].

- 3) Capitalize on environmental opportunities - this will seek to capitalize on opportunities offered by the natural environment and/or emerging environment-related opportunities. Such opportunities include renewable energy resources, green growth, recycling, afforestation, ecotourism, climate-friendly finance and climate neutrality.
- 4) Provision of control measures in order to protect the energy resources and ensure a clean and healthy environment.
- 5) No gas flare and pollution, compensation of environmental hazards and cleaning up of hazards posted like in case of Ogoniland in Rivers State [23, 29].

4.2. How Ethical/Human Rights Responsibility Practices Would Impact Sustainable National Development and Security in Nigeria

Ethical responsibility Practice is concerned with ensuring an organization is operating in a fair and ethical manner. Organizations that embrace ethical responsibility aim to practice ethical behaviour through fair treatment of all stakeholders, including leadership, investors, employees, community, suppliers, and customers. It guides us to make the world a better place through the choices. To be ethical in business is just as important as ethics in personal life. Organisation leaders have a unique role and a great responsibility in shaping the ethical culture of their organisation, and thereby influence their broader communities as well.

- 1) Ethical/Human Rights responsibility Practices entail behaving morally, it portrays business as being moral, and doing what is right, just, and fair in operations. Therefore, ethical responsibility encompasses activities that are not necessarily codified into law, but nevertheless are expected of business by societal members such as respecting people, avoiding social harm, and preventing social injury. Such responsibility is mainly rooted in religious convictions, humane principles, and human rights commitments [21].
- 2) Obey the law, legal compliance and playing by the "rules of the game." From this perspective, society expects business to fulfill its economic mission within the framework of legal requirements. But while regulations may successfully coerce firms to respond to an issue, it is difficult to ensure that they are applied equitably [26]. Moreover, regulations are reactive in nature, leaving little opportunity for firms to be proactive. Laws therefore circumscribe the limits of tolerable behaviour, but they neither define ethics nor do they "legislate morality"
- 3) Avoiding marginalization of host communities and implementing local contents to avoid agitations and vandalism leading to insecurity of the region. Increasing business complexity and new demands for enhanced transparency and corporate citizenship.
- 4) Protect shareholders' investment and provide a

long-term return competitive with those of other leading companies in the industry. Win and maintain customers by developing and providing products and services which offer value in terms of price, quality, safety and environmental impact, which are supported by the requisite technological, environmental and commercial expertise.

- 5) Respect the human rights of our employees and provision of good and safe working conditions, and competitive terms and conditions of employment. Promote the development and best use of the talents of our employees; create an inclusive work environment where every employee has an equal opportunity to develop his or her skills and talents.
- 6) Mutually beneficial relationships with contractors, suppliers and in joint ventures and promote the application of these general business principles or equivalent principles in such relationships. The ability to promote these principles effectively will be an important factor in the decision to enter into or remain in such relationships.
- 7) Conduct business as responsible corporate members of society, to comply with applicable laws and regulations, to support fundamental human rights in line with the legitimate role of business, and to give proper regard to health, safety, security and the environment [1].
- 8) Setting a higher minimum wage, guaranteeing all materials are ethically sourced, and ensuring that all employees receive competitive pay and comprehensive benefits as well as being treated with respect.
- 9) Others include collaborations, partnerships, teamwork, service learning, volunteerism, social/political action activities, community advocacy, social advocacy, leadership roles, ethical training certificates, teaching others, conducting trainings and leading workshops [30].

4.3. How Philanthropic (Gifting/Donations) Responsibility Practices Would Affect Sustainable

National Development and Security in Nigeria:

- 1) Philanthropic responsibility refers to a corporation's aims, goals and objectives for actively bettering society as a whole. One huge aspect of corporate philanthropy is donating money from company earnings to worthy causes within the local community — often in the form of a trust or foundation.
- 2) Philanthropic (gifting/donations) Responsibility Practices is an expectation that profitable businesses should make voluntary charitable contributions in support of home country communities in which they operate. Dangote Group is highly commended in this.
- 3) Philanthropic (gifting/donations) Responsibility Practices involving being a good corporate citizen, the roots of this type of responsibility lies in the belief that business and society are intertwined in an organic way which involves emphasis on charity, sponsorships, employee voluntarism, giving back to the society that which they gave to the organisations first.

- 4) Philanthropic responsibilities can include things such as funding educational programs, supporting health initiatives, donating to causes, and supporting community beautification projects, attitudinal orientation, support for people with special illness and disabilities [20].

4.4. How Economic Responsibility Practices Contribute to Sustainable National Development and Security in Nigeria

Economic responsibility refers to the practice of making financial decisions based on a commitment to doing good and never be tired of doing good for the society especially the one that give out before.

- 1) Economic responsibility practices include investing in alternative energy sources, putting more money into education programs and funding local charities as a way of bolstering their mission, thus, contributing to Sustainable Economic Development and National Security in Nigeria.
- 2) By ensuring an economic advantage both to the region from where the operations originated and to the region where it is marketed [23].
- 3) Carroll, A. B. [9], Carroll, A. B. [10] as well as Effiong, I. H. and Udo, E. J. [13] opined that Economic Responsibility Practices ensure providing a return on investment to owners and shareholders; creating jobs and fair pay for workers; discovering new resources; promoting technological advancement, innovation, and the creation of new products and services.
- 4) Providing goods and services to society at a reasonable cost. In discharging that economic responsibility, the company also emerges as socially responsible by providing productive jobs for its workforce, and tax payments for its local, state, and federal governments [11].

5. Conclusion and Recommendations

Social responsibility accounting practices as panacea for sustainable national development and security in Nigeria was examined. The specific objectives were to; examine how environmental responsibility practices would influence sustainable economic development and national security in Nigeria, explore how ethical/human rights responsibility practices would impact sustainable economic development and national security in Nigeria, find out how philanthropic (gifting/donations) responsibility practices would affect sustainable economic development and national security in Nigeria as well as examine how economic responsibility practices would contribute sustainable national development and security in Nigeria. The findings revealed that environmental responsibility practices, ethical responsibility practices, philanthropic responsibility practices and economic responsibility practices of organisations positively influence Sustainable National Development and Security in Nigeria. It was concluded in the study that Social

Responsibility Accounting Practices is a catalyst for enhancing sustainable national development and security in Nigeria.

It was recommended among others that:

- 1) All organisations both for-profit or not-for-profit as well as patriotic citizens should strongly practice and be committed to Social Responsibility Accounting as a key driver for Sustainable National Development and Security. Sustainable national development and security should be every patriotic citizen and residents – for Christians, Christians Social Responsibility (CSR), for Moslems, Moslems Social Responsibility (MSR) and for traditionalists, Traditional Social Responsibility (TSR).
- 2) The political class that the citizens elected and handover powers to, should give back to the society all the goodies to boost lives, better living condition, reduce the level of poverty and bridge the gap between the poor and the rich.
- 3) Regulators and authorities should ensure that all organisations mandatorily disclose their Social Responsibility Accounting Practices in the annual reports while politicians who seek political offices should tender a 5-year annual Social Responsibility Accounts and Practices to their political parties as well as INEC to be eligible to contest for an election.
- 4) Each state should have the present of the federal government while each local government should have the present of the state government. Federal character should be highly upheld in Nigeria to promote sustainable national development and security in Nigeria.
- 5) Fight corruption and reduce the cost of governance at all costs before Nigeria becomes a lost nation.

Conflicts of Interest

The authors declare no conflicts of interest.

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