



Spiritual Accounting Attributes and Sustainable Good Governance in Nigeria

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Abstract: This study was conducted out of the political, economic, social, technological, environmental, legal, educational, religious and security (PESTELERS) crises experience in Nigeria since the return of democratic government. Without doubt, there is a breakdown in the system and governance of Nigeria. Spiritual accounting attributes and sustainable good governance was examined. Descriptive and exploratory survey designs were adopted in this study. The population for the study was 1503 ICAN Fellow Conferees (FCAs) during the 21st Conferment of Fellowship Status at Lagos State on May 20, 2023. Four hundred (400) respondents were selected using purposive sampling technique. The data were obtained from structured questionnaire and were analysed using descriptive statistics and related t-test statistics. The findings revealed that, the exhibition of psycho-spiritual accounting attributes and socio-spiritual accounting attributes will significantly influence sustainable good governance in Nigeria as showed in the weighted means scores of 4.61 and t_{cal} 34.87; and that the spiritual accounting attributes exhibition by leaders and those in 'corridors of power' is the key to sustainable good governance in Nigeria. It was concluded that, Nigeria will know no good governance until those in governance exhibit spiritual accounting attributes (psycho spiritual accounting attributes and socio-spiritual accounting attributes). Recommendations were made that, all persons aspiring for heads of government and those in leadership at all levels in Nigeria should rate themselves to determine whether they possess both psycho-spiritual accounting attributes and socio-spiritual accounting attributes for sustainable good governance and all leaders should be well trained on spiritual accounting core values by their regulatory bodies; redesigning the course specifications to include spiritual accounting core values in behavioural accounting as well as making it a part of NYSC orientations and work place beliefs for spiritual accounting intelligence.

Keywords: Spiritual Accounting Attributes, Sustainable Good Governance, Nigeria

1. Introduction

The political, economic, socio-cultural, technological, environmental, legal, educational, religious and security (PESTELERS) crises experience in Nigeria, without doubt made it very clear that there been a breakdown in the system and governance of Nigeria. It has been reported that, from 1999 to date, Nigeria's indices have been fluctuating and growing badly and many described the country with the worst indicators like - poverty capital of the world, 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 operation, many high cost abandon projects, high cost of governance yet not to show for, country with many wrong diagnosis and policy somersaults and among others [24, 18, 20]. It seems that those in governance have used their government to enrich themselves while the massive are suffering and suffocating despite the abundant natural resources. Everything has become politicking rather than governance [24].

According to Oxford Advanced Learner's Dictionary, governance is the way in which a country is governed or controlled and managed by these appointed or elected to represent the people. Waziri, F. [26] defined good governance

as the exercise of economic, political and administrative to manage a country's affairs at all levels. It comprises the mechanisms, processes and institutions through which citizens and groups articulate their interests, exercise their legal rights, their obligations and mediate their difference. Thus, good governance involves participation, transparency, accountability, service, effectiveness and is people-oriented. It promotes the rule of law, ensures that political, social and economic priorities are based on broad consensus in society and that the voices of the poorest and the most vulnerable are heard in decision-making over the allocation of resources. Politicking for political offices is not governance. In Nigeria today, people celebrate unaccountability, poor leadership and bad governance, political corruption, abuse of rule of law, power intoxication among others, provided them too benefited from it or are from the same region and religion. Osinbajo, Y. [14] affirmed that Nigeria is disfigured by poor leadership and bad governance, and that bad governance in Nigeria has made the youth growth to a misled and feeling that there is total absence of idealism and hope for a common Nigerian.

UNDP [25] noted that there are three keys for good governance namely; economic, political and administrative. Economic governance entails decision-making processes that affect a country's economic activities and its relationships with other economics. It clearly has major implication for equity, poverty and quality of life. Political governance is the process of decision-making to formulate policy and not politicking while administrative governance is the system of policy implementation. In societal terms, a good governance must possess the following characteristics to include participation of all men and women directly or through legitimate representatives; rule of law frameworks enforce with fairness and impartially; transparency and responsive to all stakeholders; consensus orientation in the best interest of all groups, equal opportunities to improve or maintain well-being of men and women, resources effectiveness and efficiency, accountability as well as having a strategic vision [25]. Many established countries are the product of sustainable good governance.

Sustainable good governance is that level of commitment and responsibility to respond to current and prevailing political, economic, social, technological environmental, legal, social, educational, religious and security challenges facing the nation [24]. It means fostering a positive change for the good of the whole citizens today and for the future. An ordinary Nigerian with expect sustainable good governance to be free and fair elections, high standard of living, quality investment in education, effective public service delivery rooted in public financial management, creation of employment opportunities, access to basic infrastructure, security of lives and properties, timely dispensation of justice, conducive business environment, low cost of living among others [24, 19]. For years, electricity has been a fluke, incessant by labour unions, many public firms malfunctioning while many folded up, increasing corruption (to a point that monkeys and snakes eating money), election

rigging and votes buying, judgement purchases with decisions without precedents, lack of due processes and no respect for the rule of law and so on. This is embarrassing in a country of over 223 million people with highly educated people of which many have travelled across nations of the world and had seen how sustainable good governance is executed. It takes the great efforts of a servant leader (spiritual accountant) to achieve good governance.

All over the world, it is servant leaders with spiritual core values and attributes that can make difference in the lives of their people and advanced their government over time through vigorous and sacrificial of positive change [24]. According to [19]), leaders that want to serve their people must understand, adopt and practice spiritual accounting which connected life for a higher purpose. [19] opined that spiritual accounting involves keeping track of the number of times an individual do something each day. Spiritual people sensed that there is a connectedness to something greater than self, they are concerned with making a difference and desire to make the world a better place. Spiritual accounting practices give assurance to these values. According to [4], there are some life lessons to learn from spiritual accountants, which include striving each day to uplift those around working with by focusing on helping and serving them in some way. But the element or attribute of spiritual accounting is good for a conscious person who want to make something out of nothing [27].

Statement of the Problem

Nigeria has been ranked third worst nation global good governance index for the third consecutive years (2021, 2022 and 2023). Ranked in the 102nd position out of 104 countries as captured in the 2023 inaugural Chandler Good Government Index (CGGI), which classifies countries in terms of government capabilities and outcomes. The data were aggregated to produce a score on a scale of 0 (lowest) to 1 (highest), and Nigeria scored 0.319 points. Finland topped the list with 0.848 points ahead of Switzerland and Singapore. At the bottom, the only countries behind Nigeria were Zimbabwe and Venezuela, while Mauritius, with an Index score of 0.5670 and at number 38 on the log as Africa's best performer. The index focused on seven pillars namely; leadership and foresight, robust laws and policies, strong institutions, financial stewardship, attractive marketplace; global influence and reputation and helping people rise. The report noted that countries that have done well under these pillars are all market economies with sound property rights and stable business regulations [3]. All fingers pointed to the leaders.

On returning to democracy in 1999, President Obasanjo initiated 'building great and new Nigeria'; President Goodluck promised 'fresh air'; President Buhari talked of 'change' and later 'progressive government' and President Tinubu agenda is 'renewed hope'. Today, Nigeria is suffocating. Bad governance has brought us to this suffocating situation. Despite the present suffocating situation facing by Nigerians, citizens still believe that our leaders have all what its take to deliver sustainable good

governance. Spiritual accounting core values/attributes - psycho-spiritual attributes and socio-spiritual attributes have recently been discussed in articles as a solution for several challenges of bad governance and for overcoming increasing leadership problems as observed by spiritual accountants with expectations of it to be an answer to the failing and worst governance. Spiritual accounting involves exploring the principles and techniques of positive change and spiritual values and constantly putting them into practice for the success of all. But it seems that no study yet that has examined the leaders' attributes who claimed to be for the people and best for the work (spiritual accountants) in Nigeria, because no one can give what they do not have (*Nemo dat quod non habet*). Against the background, the main aim of this study is to examine spiritual accountant attributes and sustainable good governance in Nigeria. Sub-objectives are to:

- i. Examine the influence of psycho-spiritual accountant attributes on sustainable good governance in Nigeria; and
- ii. Explore the impact of socio-spiritual accountant attributes on sustainable good governance in Nigeria.
- iii. Evaluate the aggregate influence of psycho-spiritual accountant attributes and socio-spiritual accountant attributes on sustainable good governance in Nigeria.

Research Questions

Therefore, these Research Questions were raised to guide the study;

- i. What are the psycho-spiritual accountant attributes that would influence sustainable good governance in Nigeria?
- ii. What are the socio-spiritual accountant attributes that would influence sustainable good governance in Nigeria?
- iii. What is the aggregate influence of psycho-spiritual accountant attributes and socio-spiritual accountant attributes on sustainable good governance in Nigeria?

Research Hypothesis

H₁: There is no significant influence of psycho-spiritual accountant attributes on sustainable good governance in Nigeria.

H₂: There is no significant influence of socio-spiritual accountant attributes on sustainable good governance in Nigeria.

H₃: There is no significant aggregate influence of psycho-spiritual accountant attributes and socio-spiritual accountant attributes on sustainable good governance in Nigeria.

2. Review of Related Literature

2.1. Conceptual Review

Spiritual accounting is from the Jewish's word 'Cheshbon Hanefesh' which simply means giving an account of one's performance, service or soul. It is a process of stocktaking and self-examination with regard to one's service and keeping track of the number of times an individual do

something each day with the aim to improve it for the betterment of the society [23]. Spiritual accounting is the application of spiritual core values or attributes – (accountability, servant-leadership, more discipline, hardworking, compassion, kindness, courage, character, attitude, commitment, integrity among others) in governance to protect and care for the needs of others, create and maintain successful society so that the citizens prosper and of good well-being [24]. It is the account and balance sheet of every servant leader. Those that rule themselves with spiritual core values are those that practice spiritual accounting; and without a spiritual accounting, people are likely to remain in a state of default, drifting with the winds, our precious time and attention constantly diverted [7, 6].

Spiritual accounting provides set of capability to resolve problems and to create a new valuable culture that discourages fraudulent act in organization [9]. It takes accountant from the realm of desire and intellect (rational consciousness) through the (psycho-spiritual consciousness) to the realm of conscience (Divine consciousness) in the process of recording, classifying, summarizing transaction, communicating and interpreting the results thereof [5]. Spiritual accounting is concretising a practical plan to keep one focused on the aspirations and motivations, and ensures that our actions align with our set goals. Spiritual accountant regularly revisits these fundamental questions: (i) What am I elected/appointed for? Why does my personality matter? (ii) Do I have a plan to attain the people fulfillment? (iii) Are my actions on track? (iv) What really make people happy? (v) What are my future plans?

However, spiritual accounting should not be confused with religion or being a professional accountant or being ethical. It is quite possible for an individual to be spiritual leader/accountant or servant leader and yet is not being affiliated with any particular religious group or accounting profession [17]. A key part of spiritual accounting is the understanding that life has a higher purpose than self-aggrandizement [16]. Spiritual accountant senses that there is a connectedness to something greater than themselves [11]. Spiritual accountants are concerned with making a difference, ensuring the people's satisfactions and desiring to make the world a better place [15]. Molisa, P. [12] defined spiritual accounting as a way of life and experiences that comes about through awareness of a transcendent dimension that is characterised by certain identifiable values in regard to self, others, nature, life and whatever one considers being the ultimate. Hertz, S. and Friedman, H. H. [8] opined that spiritual accounting is connected with a practice of making a positive difference, and desire to make people lives meaningful, respect for the creativity for everyone as well as businesses. Spiritual accounting helps a servant leader to be a good manager that involves in loving and caring for the people that work with him/her. It ensures the manager or head of government and those in head of affairs are not concerned with personal aggrandisement. The servant-leader is the antithesis of the autocratic, authoritarian, leader who is primarily concerned with power and wealth, cares about

people and wants them all to be successful [19, 21].

Spears, L. [21] opined that a servant leader follows spiritual values and that there some effects of spiritual accounting on a servant leader in leadership; which include ability to listen intently and receptively to what the people say, which means that one has to be accessible; empathy for other and trying to understand them, the ability of healing the emotional hurts of others, awareness of almost all situations of the economy, possessing the power of the persuasion; influencing there by convincing them and not coercing them; creating ability to conceptualise and to communicate ideas; instill foresight due to past and future records; accountability and stewardships and commitment to building nation. Udo, E. J. [24] defined spiritual accountant attributes as the characteristics, core values, patterns of feeling, thoughts and behaviours as well as inherited personalities that people showed up in various situations. It is a certain manners and ways expected of persons to behave. Such attributes can have the tendency to predict how individuals would react and respond in different situations especially when entrusted with power. Not only can it predict an individual characteristics pattern and attitude, it also assists in knowing one's strengths, reframing one's weaknesses, making targeted careers choices, refining social skills and revealing as one's is. Spiritual accountant attributes can be divided into two categories namely, psycho-spiritual accounting attributes and socio-spiritual accounting attributes [11].

According to [24], psycho-spiritual accounting attributes are internal, sub-conscious and mental abilities, emotion or behaviours to function according to the state of mind or the knowledge possessed. For such knowledge to function well, an individual needs to lead the ego beyond the three realms of consciousness, sub-consciousness and unconsciousness, which the individual cannot function well without brainstorming. That is why, it is said that psycho-spiritual accounting is essential for sound mental health or consciousness. A rational modern man quotient is said to be in twofold – zero and full. The quotient of a man that achieve in the limited sense and efforts of 'me' and 'mine' alone is zero. Such person is filled with fear of unknown and rule in anxiety as well as blame game since many people are not carry along. But the individual who experiences the achievement in a spiritual consciousness will enjoy perfection and contentment. This individual quotient is said to be full. The individual sense is always 'we' and 'us' as well as the general wellbeing, that is, the spiritual accountant [11].

Psycho-spiritual accounting attributes is to help explain the level of an individual achievement and to discover the problems that lie deep within the truth; to help a person to learn lessons from consistent negativity, criticisms and no achievement ambition as well as present situations from different perspectives for perfection. Psycho-spiritual accounting attributes include; rational consciousness (intellect), motivational, emotional intelligence, courageous, intuitive, self-concept, servant leader, happy at work, resourceful, experience, attitude toward drink, attitude toward opposite sex, compassion, affection, religious beliefs,

positivity, ability to handle stress, hospitable, responsiveness, abreast on current issues and realities, spiritual intelligence, skillful and competence, flexibility and adaptive capabilities, believing in change in management,, aspiration for results and goal getter, hard work rewarder, financial disciplinarian, resolute, wholistic, tenacious and influential.

Moreso, Socio-spiritual accounting attributes are qualities and traits demonstrated outside by rational social being in relation with others in the society. It refers to the social abilities exhibited by individual in a subjective relationship (cognitive, emotional and intuitive) and interaction within the society. Socio-spiritual accounting attributes are behavioural characteristics exhibited to others with whom they are connected. These includes; cooperating, due care, helpful, socially progressive, integrity and steady, tactful, painstaking, probity, decency, unbendable, good report/virtue, goodliness, ethical, work and life balance, servant leader, tested and trusted, non-tribalistic and nepotism spirit, professionalism, respect for constituted authority, builder and pacesetter among others.

2.2. Theoretical Framework

Accountability Theory: This theory was originally developed by Tetlock P. E. in 1983. Accountability theory assumed that there is a relationship between groups, individuals, organisation, and the rights to information that such relationships bring about with the leaders/representatives. Accountability is an act of being responsible or answerable for one's own decisions or actions with the expectation of explaining and justifying them when asked to do so. Accountability theory will help Nigeria's leaders to be held accountable to their administration.

Trait Theory: Gordon Allport in 1936 [1] first proposed trait theory. Trait theory is one of the most popular types of personality theories. It proposes that people's personalities vary according to which basic personality traits are more dominant. The trait theory of leadership suggests that certain inborn or innate qualities and characteristics make someone a leader. These qualities might be personality factors, physical factors, intelligence factors, and so on. The trait theory gives constructive information about leadership. It can be applied by people at all levels in all types of organizations whether public or private setup. Leaders and managers can utilize the information from the theory to evaluate their position in the organization and to assess how their position can be made stronger in the organization. This theory gives the leader room to carry out self-examination to see whether or not the leader possesses such traits capable of producing sustainable good governance.

2.3. Empirical Review

Hertz, S. and Friedman, H. H. [8] examined why spirituality belongs in the finance and accounting curricula. The main aim was to revisit the objective of "maximising shareholder" value" to "maximising stakeholders". Findings revealed that it is reasonable to incorporate spiritual values

such as making work meaningful, respect for the creativity of employees, and making the world a better place for everyone and into business courses. That those without spiritual accounting background believe in maximizing their own pleasure and minimizing their pain, that is, all that matters to them is money, fame, and/or power. Ribeiro et al. [16] examined the role of accounting in public governance process in spirituality perspective for the development of public governance. Findings revealed that the contributions of spiritual accounting in public governance include: measurement of performance (effectiveness/efficacy/efficiency); strengthen democracy; contribute to social participation; provide power to the citizen; promote accountability; stimulate social implication of this process are better use of public resources; increase in the quality of the services provided; facilitates the interaction between servant-leaders or author of public governance and reduce flaws, fraud and corruption.

Machado, N. and Holanda, VB. [10] examined spiritual accounting as a direct relationship between public politics, resources activities and cost objects. The authors found that the data from accounting will empower the servant leader/spiritual accountant to function in democratic processes and these data have the potential of changing public spaces and empowering citizens as well as promoting accountability to the society. Machado, N. and Holanda, VB. [13] opined that accountability to the people is the reason spiritual accounting exists and accountability through spiritual accounting includes the power to impose sanctions to people that violate their obligations.

Osinbajo, Y. [24] examined spiritual accounting and its role in sustainable governance. Descriptive and exploratory survey designs were adopted in this study. The population for the study consisted of 886 professional Accountants (financial members) in Akwa Ibom State as August 31, 2018. Taro Yamane's statistical formula was used to determine a sample size of 133. Purposive sampling technique was used to select the 133 respondents. The data obtained from questionnaire and were analysed using descriptive statistics and related t-test statistics. The findings revealed that, spiritual accounting adoption and full practice by Nigeria Governments will be of greatest benefits as showed in the weighted means scores of 4.42 and *t*-cal. 24.87; and effective spiritual accounting models will ensure sustainability of good governance in Nigeria.

Etim et al. [5] investigated spiritual accounting and how it has affected corporate financial reporting in Microfinance banks in Delta State, Nigeria. The population of the study consists of accounting staff of 25 Microfinance Banks in

Delta State. The study adopted a survey research design hence data were collected by means of a self-designed questionnaire. Data collected were analyzed to bring out the descriptive statistics while the hypotheses formulated were tested using analysis of variance (ANOVA). Findings of the study indicated that the awareness of Spiritual Accounting has enhanced accountability and transparency, in financial reports of MFBs. The study recommends the promotion of spiritual accounting since it will significantly improve the level of accountability and transparency in financial reporting of MFBs.

3. Methodology

Descriptive and exploratory cross-sectional survey research designs were adopted. The designs were considered most appropriate as it allowed discussion of issue that is new and, difficult in data collection as well as seeking the views of knowledge individuals on certain aspects of spiritual accounting and sustainable good governance which provide generalized opinions and statistics from the number of individual cases. The population for the study consisted of 1503 ICAN Fellow Conferees (FCAs) during the 21st Conferment of Fellowship Status at Lagos State on May 20, 2023. Four hundred (400) respondents were selected using purposive sampling technique. The data were obtained from structured questionnaire and were analysed using descriptive statistics and related t-test statistics. This sampling technique was adopted based on the ease with which the data can be collected as well as those versed with the knowledge of the subject matter. Data were obtained specifically from the respondents using a structured questionnaire tagged "Spiritual Accountant Attributes and Sustainable Good Governance Questionnaire (SAASGGQ)". All items were set on the positive and were scored from 'strongly agree (5), agree (4), undecided (3), disagree (2) and strongly disagree (1)'. This instrument was validated by experts and authorities in the fields of psychology, sociology and behavioural accounting based on content and face validity and the Cronbach's Coefficient Alpha reliability test was adopted. The instrument yielded a reliability coefficient of 0.82. The data obtained was analysed using descriptive statistics and related t-test statistics with the help of SPSS at 5% level of significance.

4. Results and Discussions

This section is the analyses of data collected and discussion of findings.

Table 1. Descriptive statistics showing the rating of the components of sustainable good governance in Nigeria.

S/N	Rating of the components of sustainable good governance	N	Mean	SD	Rank	Remarks
1.	Leadership and foresight as well as measuring government performance, putting campaign promises to workings	400	4.86	0.40	1	SA
2.	Strengthen democracy and empowerment of the citizens as well as sustainable development goals.	400	4.46	0.92	7	SA
3.	Contribute to social participation and emancipation	400	4.20	1.09	12	A
4.	Return power to the citizens and people-oriented government	400	4.25	1.03	11	A

S/N	Rating of the components of sustainable good governance	N	Mean	SD	Rank	Remarks
5.	Promote accountability and transparency processes and institutions	400	4.40	0.95	8	SA
6.	Stimulated social control and freedom of speech with guided hate speech	400	4.15	1.10	13	A
7.	Influence social transformation and values checks-and-balances	400	4.05	1.15	14	A
8.	Robust laws and policies to ensures better use of public resources	400	4.80	0.45	2	SA
9.	Global influence and reputation and increasing quality of the services provision	400	4.30	1.01	10	A
10.	Facilitates the interaction between players of public governance and good financial management	400	4.91	1.24	15	A
11.	Reduces flaws, fraud and radical fight against corruption in all forms in government	400	4.78	0.50	3	SA
12.	Ensures full respect and protection of human rights and for the rule of law	400	4.37	0.99	9	SA
13.	Promote peace, security and safety of both lives and properties as well as attractive market place	400	4.70	0.68	4	SA
14.	Helping people rise and supports in making the country a better place	400	4.66	0.76	5	SA
15.	Aids prioritising people's life toughing projects and making life meaningful as well as stable business regulations	400	4.50	0.84	6	SA
16.	Political pluralism and tolerance for stiff oppositions	400	4.94	1.25	16	A
17.	Good managerial and leadership practices	400	4.96	1.27	17	A
18.	Decentralisation of governance and true federalism as well as applying federal character	400	4.97	1.28	18	A
19.	Equity and inclusiveness government	400	4.98	1.29	19	A
20.	Consensus oriented and free and fair election	400	4.99	1.30	20	A
	Overall	400	4.61	0.87		A

SA = Strongly Agree, A = Agree

Table 1 shows the descriptive analysis of the rating of what would constitute sustainable good governance in Nigeria. Result obtained shows that respondents strongly agree that components of sustainable good governance include; measuring of government performance, better use of public resources; reduce flaws, fraud and corruption of all forms in government. The result also reveals that the respondents agree on the other rating components sustainable good governance as indicated in Table 1. In overall, the

weight means score of 4.61 was obtained which is above the cut-off point of 3.0 for five points rating scale. This implies what basic components of sustainable good governance needed in Nigeria.

Test of Research Questions and Hypotheses

Research Question 1: What are the psycho-spiritual accounting attributes that would influence sustainable good governance in Nigeria?

Table 2. Descriptives statistics of psycho-spiritual accountant attributes for sustainable governance in Nigeria.

S/N	Rating of the Psycho-spiritual Accountant Attributes for Sustainable Good Governance	n	Mean	SD	Rank	Remark
1.	Rational consciousness, conscientiousness, motivational, emotional intelligence and openness	400	4.64	0.48	1	SA
2.	Courageous, intuitive, self-concept, servant leader	400	4.06	1.03	6	SA
3.	Spiritual intelligence and healthy	400	4.11	0.99	5	SA
4.	Responsiveness	400	4.38	0.65	9	SA
5.	Happy at work, resourceful and experience	400	4.39	0.65	3	SA
6.	Fairness, accountability and transparency	400	4.41	0.72	2	SA
7.	Abreast on current issues and realities	400	3.82	1.09	8	A
8.	Consciousness in leadership	400	3.95	1.24	4	A
9.	Attitude towards alcohol and opposite sex	400	3.81	1.08	9	A
10.	Compassion, friendliness and sincerity	400	3.70	1.02	16	A
11.	Positivity, ability to handle stress	400	3.75	1.06	12	A
12.	Responsible, flexibility and adaptive capabilities,	400	3.78	1.06	11	A
13.	Believing in change management and leadership	400	3.67	1.01	18	A
14.	Aspiration for results and goals getter	400	3.76	1.05	13	A
15.	Hard work and diligence	400	3.74	1.03	14	A
16.	Financial discipline and probity and contentment	400	3.72	1.02	15	A
17.	Visionary, futuristic, morally and emotionally stable	400	3.79	1.07	10	A
18.	Wholistic and independence	400	3.69	1.02	17	A
19.	Doggedness and optimistic	400	3.64	1.01	19	A
20.	Influential	400	3.63	1.01	20	A
	Overall	400	3.74	0.96		A

SA = Strongly Agree, A = Agree

Table 2 reveals the psycho-spiritual accounting attributes rating that would influence sustainable good governance in Nigeria.

Research Question 2: What are the socio-spiritual accountant attributes that would influence sustainable good governance in Nigeria?

Table 3. Descriptive statistics of socio-spiritual accountant attributes for sustainable governance in Nigeria.

S/N	Rating the Socio-spiritual Accountant Attributes for Sustainable Good Governance	n	Mean	SD	Rank	Remark
1.	The people choice	400	4.64	0.48	1	SA
2.	Due care and professional in all dealings	400	4.06	1.03	6	SA
3.	Socially progressive	400	4.11	0.99	5	SA
4.	Integrity, objective, decency, and steady	400	4.38	0.65	9	SA
5.	Meticulous and a good manager	400	4.39	0.65	3	SA
6.	Good reports and of good virtues	400	4.41	0.72	2	SA
7.	Unbendable and goodliness	400	3.82	1.09	8	A
8.	Ethical, work and life balance,	400	3.95	1.24	4	SA
9.	Servant and natural leader	400	3.81	1.08	9	A
10.	Tested and trusted	400	3.70	1.02	16	A
11.	Non-tribalistic and nepotism	400	3.75	1.06	12	A
12.	Respect for constituted authority and law	400	3.78	1.06	11	A
13.	Builder, initiator and innovator	400	3.67	1.01	18	A
14.	Modernizer and giver of values	400	3.76	1.05	13	A
15.	Cooperating and attentive	400	3.74	1.03	14	A
16.	Humility, good mannered and accommodating	400	3.72	1.02	15	A
17.	Competence and good listener to the masses	400	3.79	1.07	10	A
18.	Polite and courteous	400	3.69	1.02	17	A
19.	Diplomatic and considerate	400	3.64	1.01	19	A
20.	Selfless and helpful	400	3.63	1.01	20	A
	Overall	400	3.74	0.96		A

SA = Strongly Agree, A = Agree

Result in Table 3 shows socio-spiritual accountant attributes rating that would influence sustainable good governance in Nigeria.

Table 4. Result of Test of Hypothesis of Influence of Spiritual Accountant Attributes on Sustainable Good Governance in Nigeria.

Variable	n	\bar{X}	SD	Hypothesised mean	t_{cal}	Remarks
Spiritual Accounting Attributes Influence	400	4.61	0.58	3.00	34.87	*

df = 400, * = Significant at 0.05 ($P < 0.05$), $t_{cri} = 1.98$

Result in Table 4 shows that the calculated t (34.87) is greater than the critical value of t (1.965) at 0.05 level of significance. Therefore, the null hypothesis is rejected. Hence, there is significant aggregate positive influence of spiritual accountant attributes (psycho-spiritual and socio-spiritual accountant attributes) on sustainable good governance of Nigeria. This result is in supports of the studies of [7, 8, 11].

5. Conclusion and Recommendations

The main aim of this study was to examine spiritual accounting attributes and sustainable good governance in Nigeria. Specifically, to examine the influence of psycho-spiritual accountant and socio-spiritual accountant attributes on sustainable good governance in Nigeria. Results revealed that there is significant positive influence of spiritual accounting attributes (psycho-spiritual and socio-spiritual accountant attributes) on sustainable good governance of Nigeria. It was concluded that, Nigeria will know no good governance unless those in governance exhibit spiritual accounting attributes (psycho spiritual accounting attributes and socio-spiritual accounting attributes).

Recommendations were made that:

- All persons aspiring for heads of government and those for leadership at all levels in Nigeria should rate themselves to determine whether they possess both

psycho-spiritual accounting and socio-spiritual accounting attributes for sustainable good governance; ii. All leaders should be well trained on spiritual accounting core values by their regulatory bodies; iii. There should be redesigning of the curriculum and course specifications to include spiritual accounting core values and behavioural accounting as well as making it a part of NYSC orientations for spiritual accounting intelligence.

Conflicts of Interest

The authors declare no conflicts of interest.

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