

**The Accounting Profession, the Church and the Nigerian
State: Change Agents for National Rebirth?**

BY

Professor Emmanuel N. Emenyonu

Head, Department of Accounting

Southern Connecticut State University

New Haven, Connecticut, USA

Visiting Professor

Department of Accounting and Taxation

College of Business and Social Sciences

Covenant University, Ota, Ogun State, Nigeria

Public Lecture Given at Covenant University on June 14, 2007.

The Chancellor, Covenant University, Dr. David Oyedepo;

Members of the Board of Regent present

The Vice-Chancellor, Professor Aize Obayan

The Registrar, Mr Yemi Nathaniel

Principal Officers of the University

Deans and Heads of Departments

Eminent Professors here and from other Universities

All Academic Staff here at CU and from all other institutions

Students

Distinguished Guests

Members of the Press

Invited Guests and friends

Ladies and Gentlemen.

The Accounting Profession, the Church and the Nigerian State: Change Agents for National Rebirth?

1. INTRODUCTION.

That Nigeria is in urgent need of a rebirth is merely stating the obvious. More than 46 years after gaining independence, the ship of the Nigerian state is by most measures still turbulently adrift and far away from the desired haven. The Nigerian brand name both within and outside the shores of the country has become so grossly debased that in the minds of many, it is synonymous with crookedness and fraud. This paper examines the current state of Nigeria. The Herculean task of birthing a new Nigeria demands the active participation of the whole segments of the Nigerian society. However, this paper makes a critical appraisal of the roles three of the most vital constituencies, namely: the Accounting profession, the Church and the Nigerian state have played in bringing about the sordid state of affairs in Nigeria, and more importantly what these vital institutions can do to bring about the much awaited Nigerian renaissance.

These three segments of the Nigerian society were selected for this paper due to the strategic relevance of each. The one overriding factor that has stunted the growth and progress of Nigeria is the issue of accountability. The accounting profession has prime responsibility for promoting accountability in the management of the resources of the country whether in the private or public sectors. With regard to the Nigerian church, over the last thirty years, there has been an explosion in expression of faith. Church attendance by Nigerians ranks as one of the highest in the world. The Nigerian church in many respects has become a force to be reckoned with domestically and internationally. One would expect a proportionate rise in the national index of virtues which in turn will manifest in low levels of crime, reduction in incidents of fraud and corruption. However, this has not been the case. We will examine some likely causal factors for this paradox and suggest remedies. Of the three institutions, the government is the one with the most direct responsibility for the current state of the Nigerian nation. We will appraise the role of the Nigerian state in the making of prevailing travails that beset the country. The paper concludes with a call for involvement by all to create a new Nigeria which will spearhead the transformation of the African continent and beyond.

2.0 THE CONTEMPORARY NIGERIAN CONDITION

According to the 2006 census figures, Nigeria has a population of about 140 million people. In addition to its enormous human resources, she is endowed with numerous minerals and other natural resources. For instance, Nigeria is the largest oil producer in Africa and the 5th largest oil producer in the world. In addition, Nigeria is the world's largest producer of columbite. Nigeria is also known to have substantial deposits of such minerals as: uranium, manganese, tin, lead, iron ore, zinc, coal, natural gas, limestone, graphite, ceramics, sulphur, salt, to name just a few. Nigeria has abundant arable land, with one of the best climates in the world.

SELECTED INDICATORS FOR NIGERIA (2005)

Population	132 million
Gross National Product per capita	\$560
Life Expectancy	44 years
Under – 5 Mortality Rate	194 per 1000
Total Number of Orphans (0-17 years)	8,600,000
Total Number of AIDS Orphans	930,000
Adult HIV Rate	3.9%
Total Number of HIV/AIDS Cases	3 million
Percentage Living Below Poverty Level	Over 60 Percent

Table 1: Source UNICEF.

Potentially Nigeria is a rich and prosperous nation. The reality, however, is different. Nigeria has one of the lowest income per head in the world. The economy is still in the doldrums, perpetually dependent on oil – a wasting asset. The infrastructural base of Nigeria is still primitive and in many cases worse of now than it was at independence. As of the year 2005, the average life expectancy rate of Nigerians is 44 years. In contrast, Malaysia a country that become independent of British rule about the same time as Nigeria has life expectancy rate of 74 years. Meaning that the average Malaysia citizen is expected to live 30 years longer than his Nigerian counterpart. Worse still between 1990 and 2005, the life expectancy of average Nigerian declined a full 3 years from 47 years to 44 years, contrary to the trend in so many other countries. 194 out of every 1000 children are expected to die before the reach the age of 5, though this has shown some improvement from 1990 when it was 230 children in every 1000, this rate is still very high relative to Malaysia with under – 5 mortality rate of only 12. With a total of about 3 million persons living with HIV/AIDS, Nigeria is one of the countries with the highest number of people affected by the AIDS virus. About 1 million children between the ages of 0-17 years have been orphaned by AIDS. Over 60 percent of Nigerians live below the poverty level.

Wilmot (2006), paints a very dismal picture of the condition of Nigeria in the following bleak words:

"Nigeria's cities look like scenes out of nightmares, especially in daytime. Without public transport the poor suffer the horrors of overcrowded danfos which make breathing almost impossible. When they exit, if they are lucky to survive, they look like ghosts, drifting like shell-shocked skeletons across landscapes on the moon. At roadblocks, armies of soldiers and policemen ambush them in search of plunder. Meanwhile, the rich, in expensive imported limousines and sports utility vehicles, crawl

in air-conditioned comfort through potholed, congested thoroughfares, protected from the sights and smells of impoverished fellow citizens by tinted windows and designer foreign perfumes. They eat well, often imported delicacies, causing diseases of the prosperous such as gout, diabetes and obesity, requiring travel abroad for digestive cures and ‘tummy tucks.’ The poor compete with livestock for chaff and slink through life, welcoming premature death as relief from a fate worse than hell. They lack amenities which define the modern state - water, electricity, health, housing, education, security, telephones, public transport and the Internet. Their children, if they survive beyond the age of five, face the prospects of poverty, depression and crime. The rich provide for themselves and their children with wealth they’ve siphoned abroad, promoting foreign industries, hospitals, schools, hotels, stores and prostitutes. With hundreds of billions of dollars from oil, Nigeria has no infrastructure to show, no heavy industry on which to build the scaffolding of a modern economy.”¹

Patrick Wilmot is by no mean the only one whose assessment of the state of Nigeria is grim . Others such as [CIA (2007), Kolawole (2006)] have painted similar pictures of the dismal state of things in contemporary Nigeria.

Nigeria is indeed confronted by a number of major problems which is militating against the realization of its much vaunted potentials. Some of those problems which have been selected for discussion in the next few paragraphs are as follows: Corruption, Extreme Poverty, Violent Religious Conflicts, Armed Agitations.

2.1 THE SCOURGE OF CORRUPTION

Corruption is a universal human problem as it exists in every country of the world. However, there are countries where corruption is so pervasive that it makes impossible any effort at progress. Unfortunately, Nigeria is one such country. Corruption has eaten so deep into the fabric of the Nigerian society that there is hardly any segment of Nigeria that is free from the ugly effects of corruption. A Communique Issued by the Christian Association of Nigeria at the end of its 6th National Assembly, summarises the problem of corruption in Nigeria, thus:

“Corruption today is still a deadly disease in Nigeria. Corruption has been responsible for the collapse of our economy, the infrastructure and the collapse of educational and health sectors and other areas of life. Many Nigerians are yet to be free from it. The Christian Church in Nigeria cannot claim to be free from it. Where is corruption not present in Nigerian society? Is it in the Executive Arm of our Government, the Legislature – the Senate, house of Representatives, the State Assemblies, Local Governments, the Judiciary – courts, the Uniformed establishment – Military, Police, Immigration Services, Customs, the Prison, the Civil and Administrative Services, the

Education (Schools, colleges) and Health Sectors and Private Sectors and Mercantile House, where? Unless we want to deceive ourselves, the whole nation is sick. Our road are bad because of it, armed robbers, smugglers are everywhere by the grace of corruption. The church and all Nigerians must decide to eradicate corruption in Nigeria at all cost. But first the physician must heal himself. The Christian Church and her leaders must be alive to their responsibilities to her people.”²

The above quotation from CAN finds strong empirical support from a World Bank survey of the level of corruption in selected agencies and institutions in Nigeria, both public, private sector, religions and Non Governmental Organisations. The survey for 2006 shows for instance that on a scale 1 to 5, with 5 representing extreme or total corruption and one signifying minimal or low level of corruption, government departments and agencies led by the Nigerian Police Force was ranked the most corrupt with a score of 4.9. This is not surprising, especially since the Police degenerated to the extent of giving change to commercial vehicle drivers when they drivers don't have the customary passage bribe of N20.00. Furthermore, it is disheartening to note that for 2006, none of the organizations included in the survey had a score of less than 3.0, even for Religious Bodies.

Assessment of Levels of Corruption in Nigerian Institutions

Institution	Year	Year	Year
	2004	2005	2006
Political Parties	4.5	4.5	4.5
Legislature	4.2	4.1	4.1
Police	4.8	4.7	4.9
Judiciary	3.8	3.8	4.1
Tax Revenue	3.8	3.6	3.5
Customs	4.0	4.2	*
Military	3.9	3.8	3.7
Registry and Licensing	3.3	3.1	3.3
Utilities(PHCN, Etc.)	3.5	3.6	3.8
Educational System	3.8	3.8	4.3
Medical Services	3.1	3.0	3.4
Business/Private Sector	3.4	3.2	3.7
Media	3.0	2.8	3.2
NGO's	2.7	2.5	3.0
Religious Bodies	2.4	2.3	3.0

[Table 2 (Source: Compiled by author from World Bank Governance and Integrity Study 2004-2006)]

The findings of the World Bank Study exhibited on table 2, barely documents the experiences of Nigerians who are daily denied basic governmental services except they are willing to give bribes to obtain what they are ordinarily entitled to.

Additional indicting evidence of the extent of corruption in Nigeria comes from the Berlin, Germany based organization, Transparency International (TI) which has been conducting annual rankings of the perception of the level of corruption in the different nations of the world since 1995. As from 1996 when TI started including Nigeria in those rankings, she has always emerged as one of the most perceived corrupt nations on the face of the earth (see Table 3 below).

Corruption Perception Index Rankings

Year	Ranking
1996	54 out of 54
1997	52 out of 52
1998	81 out of 85
1999	98 out of 99
2000	90 out of 90
2001	90 out of 91
2002	101 out of 102
2003	132 out of 133
2004	144 out of 146
2005	152 out of 158
2006	150 out of 163

Table 3: Compiled by the author from the Annual Corruption Perception Index prepared by Transparency International

Out of eleven years, Nigeria has ranked last three times (1996, 1997 and 2000), she has ranked second to the last four times (1999, 2001, 2002 and 2003). There is hardly any other country that has performed as bad so consistently.

Successive Nigerian governments have attempted to confront the corruption issue with minimal or no progress. There are many reasons that have been adduced for this, such as: Prolonged military rule and the culture of impunity, which became Institutionalized; Absence of commitment on the part of government to fight corruption evidenced by the “*sacred cow syndrome*”, as well as failure to investigate and prosecute glaring cases of corruption; Weak anti-corruption and watchdog agencies and other enforcement mechanisms; Inadequate legal framework with the absence of freedom of information and whistle blowers’ legislation; The role of tribalism\ethnicity and religion in national politics, making it difficult to nurture true cohesion and to build resistance to corruption within the polity; Elastic tolerance for corruption fostered by socio-cultural

norms and attitudes towards public property that were nourished under colonialism; Poverty and the dearth of basic public services, infrastructure and utilities; Mismanagement of oil resources evidenced by the ostentatious life styles and flaunting of wealth by the political elite and their apologists.³ Whatever the reasons, corruption is the mother of most of the other ills that confront Nigeria and retard her development. Without effectively dealing with the corruption issue, harnessing the boundless potential of Nigeria for national transformation will continue to be a mirage.

2.2 THE PROBLEM OF EXTREME POVERTY

Most respectable surveys indicate that over 60 percent of Nigerians live below the poverty line (see table 1). That is on less than N130 (\$1) per day. This statistics as bleak as it appears, masks the bleaker condition of millions who have no source of income and no governmental support service to fall back on as is the case in many developed countries of the world. Mbachirin (2006, p.245 & 246), describes the pernicious effects of poverty on the Nigerian population in this way:

“Poverty affects the individual physically, psychologically, socially and spiritually and creates an unsafe environment. It makes the idle unemployed to roam the streets and get involved in unwanted behaviors, and makes them mentally deranged and destitute. Poverty is responsible for the current massive prostitution and destitution among young women in Nigeria, as well as increased armed robbery, cultic activities, the use of drugs, as well as other related societal vices. Because of poverty, Nigeria is fast becoming a jungle of the survival of the fittest. Families and traditional values that help bind societies together are fast disappearing as families are no longer able to provide for their children and keep them under family and traditional restraints.”

The adverse effects of extreme poverty on Nigeria is there for all to see. Like corruption, poverty goes to the root of many of the other problems that bedevil Nigeria. Until the level of poverty is drastically reduced some incidents of what I call crimes of hunger and desperation will continue unabated.

2.3 THE PROBLEM OF INSECURITY AND VIOLENT CRIMES

The levels of insecurity and violent crimes in Nigeria has continued to be worrisome. The high point of this infamy was the murder of Chief Bola Ige, the sitting Chief Law Enforcement of Nigeria in 2001. A case that has remained unresolved to the present day. Nigeria remains one of the few countries in the world where incidents of 30-50

men/women gangs of armed robbers is becoming the norm. In many cases the Police is completely helpless to defend itself not to talk of defending the populace. Stories of policemen and policewomen dropping their antiquated weapons, putting off their uniforms and diving into the nearest bush at the news of approaching bands of robbers is quite common. This condition clearly has a negative effect on the economic development of Nigeria. An unsafe atmosphere such as the one found in contemporary Nigeria will hardly help in attracting investors who in turn can help create jobs and reduce poverty.

2.4 THE PROBLEM OF RELIGIOUS VIOLENCE

Religious violence in Nigeria which is often times initiated by some misguided Muslims has remained one of the biggest challenges hindering the development and progress of Nigeria. In the first six months of 2006 alone, Nigeria witnessed about 4 major religious uprisings. The scale of devastation and loss of lives that attend most of these major religious violence incidents sometimes exceed the level of destruction from some major natural disasters such as earth quakes. Since Christians are in many cases the intended targets of Muslim originated conflicts, this issue has become a major challenge to the Nigerian Church. Different persons have suggested different approaches, ranging from complete pacifism to tit for tat militancy. The respected Catholic cleric, Cardinal Anthony Okogie, when he was the National Chairman of CAN, said as follows:

“Christian friends, Christianity is not a docile religion. The church here on earth is the church militant. As I mentioned on one occasion, both our cheeks have been slapped many times, with impunity. We do not possess any other cheek. It appears that our government, for obvious reasons, is not only afraid of the Muslim fanatics, but will go out of its way to pamper them. As I see it, it is getting clearer and clearer that the government is not prepared to protect the Christian citizens of this country and ensure that they are not denied their God-given fundamental human rights. If my observation is correct, Christian must muster all appropriate resources, including the irresistible power of prayer, and make sure that our cherished faith is not destroyed right under our nose.”⁴
In spite of every effort to check this problem, it has continued to defy every solution.

2.5 THE PROBLEM OF ARMED AGITATIONS

Groups such as the Movement for the Emancipation of the Niger Delta (MEND), have continued to receive media attention arising from their well publicized kidnappings and related operations. Though some of the other leaders of the other armed vigilante

organizations are facing trial in one court or the other, the problems posed to the development of Nigeria by the activities of these groups are far reaching. Concerted effort should be made however, to rein in these groups, preferably through dialogue and diplomacy, with military force as the very last resort, especially in cases when their activities present a clear and potent danger to the society.

These are some of the major problems confronting Nigeria as a country. In the next sections, we are going to examine the roles the Accounting Profession, the Nigerian Church and the Government can play in confronting these problems and facilitating the rebirth of Nigeria into a country renowned for virtue and integrity rather than for vice; a country that is prosperous; a country where things are done right; a country with a brand name that attracts not repel; in short a country that current and future generations of Nigerians can be proud to call home.

3.0 The Accounting Profession

By the Accounting Profession, for the purposes of this paper, I mean all those engaged in the employment and vocation of acting as watch dogs to ensure that those who hold resources in trust, exercise their functions with integrity. In other words, those whose work provide a means of enforcing accountability. These include accountants working in the public and private sectors in different branches of accounting such as auditing, financial accounting, taxation, investigations, management accounting and so on. The Accounting Profession as defined here includes both those who are professionally qualified and chartered and those who are not.

Currently, there are two main professionally recognized accounting bodies in Nigeria, namely, The Institute of Chartered Accountants of Nigeria (ICAN) and the more recent Association of National Accountants of Nigeria (ANAN). By far, ICAN is the more recognized and better established of the two having been in existence since 1965, with over 22, 000 members many of whom hold influential positions both in the public and private sectors of the economy. The Nigerian National Assembly has also voted into

existence two additional bodies, the Institute of Certified Public Accountants of Nigeria (ICPAN) and the Institute of Cost and Management Accountant (ICMA) of Nigeria. Notwithstanding the recent phenomenon of proliferation of accounting bodies, Nigeria still has relatively speaking very low numbers of accountants compared to some countries from more developed economies. As can be seen from table 4, Nigeria has a ratio of one professionally qualified accountants to five thousand one hundred and eighty five persons. This is quite high in comparison to other countries such as Australia with a ratio of one professionally qualified accountant to one hundred and eighty one persons. The development of the accounting infrastructure of any country is a necessary requirement for sustainable economic growth.

Comparison of Professional Accountants Per Capita

Country	Accounting Org	Members	Population in millions	Ratio of Accountants per thousand population
Nigeria	Institute of Chartered Accountants of Nigeria Association of National Accountants of Nigeria (ANAN)	22,000 5,000	140	1:5185
United Kingdom	Institute of Chartered Accountants in England and Wales	128,000	61	1:474
Australia	Institute of Chartered Accountants in Australia Australian Society of Certified Practising Accountants	42,500 70,000	20.4	1:181
Canada	Canadian Institute of Chartered Accountants	70,000	33.4	1:477
USA	American Institute of Certified Public Accountants	330,500	301.2	1:911

Table 4: (Compiled by Iyoha, Frank from various sources)

The importance of the Accounting Profession to the development of Nigeria is underlined by the fact that it is one of the few professions whose function was specifically and prominently provided for in the 1999 Nigerian Constitution. According to Section 86 of the constitution:

“The President of the Federal Republic of Nigeria is vested with the power to appoint the Auditor General of the Federation on the recommendation of the Federal Civil Service Commission, subject to the confirmation of the Senate”⁵.

The duties of the Auditor General include: to audit federal public accounts of all offices and courts of the federation and to submit his/her report to the National Assembly. In addition, the Auditor General has to conduct periodic checks of all government statutory corporations, commissions, authorities, and agencies, including all persons and bodies established by an Act of the National Assembly. The Auditor General is required to submit his reports to each house of the National Assembly, within ninety days of receipt of the Accountant General’s financial statement.

From the foregoing, it can easily be deduced that the functions of the Auditor General of the Federation is a very important one with regard to upholding accountability in the management of the resources of the government and the commonwealth of the citizens. The potency of this office was brought to fore when in 2003, the then acting Auditor General, Chief Vincent Azie, did what his predecessors should have been doing all along. The report submitted by Chief Azie in fulfillment of his duties as the acting Auditor General showed that the audited accounts for 2002 were not only inaccurate but had been distorted. His report indicted every conceivable government agency from the executive arm to the legislature to the judiciary, special commissions, etc. One commentator summarized the whole situation in the following manner:

“Chief Azie did an excellent job. His report showed that there had been financial irregularities in most audited institutions and federal bodies. According to his report of January 2003, over-invoicing, non-retirement of cash advances, lack of audit inspection, payment for jobs not done, double-debiting, contract inflation, lack of receipts to back up purchases made, brazen violation of financial regulations, release of money without the approving authority’s involvement were rife within the reporting period. The report impugned the Presidency, all Federal Ministries and the National Assembly for “gross financial indiscipline and lack of regard for laid down financial regulations.”⁶

Chief Azie’s report created such an uproar for what it revealed. Given the anti-corruption posture of the Obasanjo regime well meaning citizens waited for concrete sanctions to be meted to those agencies and their employees that have been operating in gross violation of the financial regulations. They are still waiting. As for Chief Azie,

when his six months acting appointment was up, the President decided not to renew his appointment.

Apart from the Auditor General's office, the Accounting Position is given explicit constitutional recognition in upholding accountability in the office of the Accountants General whether at the Federal or State Levels. The combination of these two offices gives the Accounting Profession a powerful platform to influence accountability in the spending of government revenues. In fact, Section 162 of the 1999 constitution stipulates that "Any amount payable out of the public revenue must be certified by the Auditor-General of the Federation...." Given these provisions, it can be argued that if these officers have been true to their responsibilities both at the Federal and State levels, the looting of public treasury by government officials would not have been possible at the grand scale which is coming to light now through the activities of the Economic and Financial Crimes Commission and other related investigative bodies.

The Accounting Profession should seek to have more input into the determination of who gets appointed to the office of the Auditors General of the Federation and the various States of the Federation. This will ensure that people with the requisite technical skills and courage to undertake the functions of that office excellently get appointed. The Accounting Profession as the custodians of accountability should also campaign for greater independence for the office of the Auditors General. These heads of the supreme audit institutions at the Federal and State Level should have the mandate to make public their reports to the tax payers and citizens to minimize executive cum legislative connivance to ignore the indicting aspects of the reports of the statutory auditors.

The Accounting Profession should consider creating a robust endowment fund to assist those who are victimized for courageously doing their jobs either as accountants or as auditors. The job of exposing fraud and financial crimes is fraught with potent dangers. Those who seek to amass wealth illegally often times resort to desperate and dastard measures to stop any who is deemed an obstacle. Without some sort of institutional support, the burden of enforcing accountability becomes too onerous especially when

powerful persons are involved. Furthermore, special awards should be designated in the names of those who demonstrate uncommon valour and commitment to the ideals of the profession in the discharge of their duties.

It is commendable to note that the newly elected President of ICAN during his investiture acceptance speech gave prominence to the need for the Accounting Profession and ICAN in particular to pay more serious attention to the special role of the profession given the current state of Nigeria. Babington-Ashaye (2007), stated as follows:

“As a nation, we are at a cross-road. The situation is not less true of the profession. We are at a point in the nation where we must address the paradox of poverty in the midst of plenty. It is inexplicable and inexcusable that a nation as richly endowed by nature as Nigeria would be the abode of the wretched of the earth with more than 65% of its population living below the poverty line. As professional skilled in resource management, we must frontally confront the economic development challenge of our time, caused, in the main, by demented value system as exemplified by the sacrifice of the African values of hard work, honesty and accountability for short term selfish monetary gains by persons in positions of trust, the celebration of wealth without recourse to source, et. Leadership must continue to be for service and not for the pillage of the common wealth of the nation and unbridled exhibition of ill-gotten wealth. (Babington-Ashaye, 2007, p.9&10)

It will be interesting to see what concrete steps the new president will take to implement his stated interest by mobilizing members of his institute in enhancing accountability in the usage of resources especially in the governmental sector.

The Accounting Profession should also act proactively to ensure that the members of the profession in Nigeria are kept abreast of emerging technologies in Accounting and Financial Reporting. For ICAN as the most established of the recognized Accounting bodies in Nigeria should be spear heading the effort to develop a financial reporting taxonomy for the extensible Business Reporting Language technology, which is fast gaining universal world acceptance. This will ensure that the reporting practices of Nigerian companies and organizations remain competitive and in step with the rest of the world.

Finally, the world has changed radically following the much publicized failures of such big corporations as ENRON, TYCO and Arthur Andersen. The accountant of today must

be trained as both a traditional accountant as well as a skilled detective investigator. Training in regular forensic accounting and computer forensics should become the norm in the Accounting curriculum whether in professional examinations or in university degree programs. These changes are necessary to meet the challenges of the new environment of business.

4.0 THE PLACE OF THE CHURCH IN NATIONAL REBIRTH

By the church , I mean all those who believe that Jesus Christ is the Saviour and Lord of all things. Organisationally in Nigeria, the Christian Association of Nigeria (CAN) is the most visible and recognized body that represents the church in Nigeria. CAN is an association of churches or better of groups of churches. CAN members are grouped into the following five groups:

1. Christian Council of Nigeria (CCN)
2. The Catholic Church
3. The Pentecostal Fellowship of Nigeria (PFN)
4. The Organisation of Africa Instituted Churches
5. Evangelical Church of West Africa/TEKAN Tarraya Ekkelesiyar Kristi A Nigeria.

References to the church in this paper will mainly refer to the organizations that are members of CAN and their individual members, it will also extend to all others who are genuine believers in Christ who might not belong to any one of the member bodies of CAN for whatever reason.

The church in Nigeria has witnessed a phenomenal growth over the past 100 years, as depicted by table. While the Christian population of the area called Nigeria today was just about 176,000 in the year 1900, by 2000 the population of Christians in Nigeria had risen to about 51 million. This is projected to grow to 86 million by the year 2025. The church in Nigeria is also growing in influence. More and more highly placed Nigerians are not only Christians in the general sense, but regard themselves as born again Christians. This cuts across the board, whether in the government, in business, in academia. The number of churches have also grown astronomically. In the big cities, it is becoming rare to find a neighbourhood where you don't have a church within ten minutes

walking distance. The influence of Nigerian Christians transcends the Nigerian border. Within African and the other continents of the world, the presence of Nigerian Christians is being felt increasing. It is common knowledge that the largest single church in countries such as the United Kingdom and Ukraine were founded by persons of Nigerian origin. All across the globe, Nigerian Christians are doing exploits to the glory of God. Coming closer home, the phenomenal growth of the Living Faith church (AKA WINNER’s CHAPEL), the ministry that birthed Covenant University, under whose platform we are here gathered, is there for all to see.

RELIGIOUS ADHERENTS IN NIGERIA, AD 1900-2025

	1900	1970	Mid-1990	Mid-1995	mid-2000	mid-2025
Christians	176,000	21,728,000	39,550,000	45,200,000	51,123,167	86,000,000
Muslims	4,200,000	21,750,000	38,199,700	43,435,000	48,999,663	82,107,000
Traditionalists	11,824,000	5,970,000	9,000,000	9,959,150	10,963,809	14,000,000
Non Religious	0	100,000	200,000	270,000	326,339	700,000
Atheists	0	20,000	32,500	34,000	39,000	100,000
Baha’s	0	11,400	25,000	27,000	27,031	80,000
Buddhists	0	500	5,000	5,900	5,953	15,000
Chinese-Religion	0	0	3,000	3,300	3,291	7,000
Jews	0	0	800	850	803	2,000
Others	0	11,100	15,000	16,800	16,726	30,000
Country’s population	16,200,000	49,591,293	87,031,000	98,951,865,	111,506,000	183,041,000

Table 5 - Source: World Christian Encyclopedia: A Comparative Survey of Churches and Religions in the Modern World 2nd Edition, (2001) Ed. David B. Barrett & Todd M. Johnson

Numerous writers have commented on the growing influence of the body of Christ in Nigeria in particular and in Africa in general. Writing on this theme, Awoniyi (1998,p.11), observes that:

“The Nigerian Christian Community is one of the major institutions in Nigeria. In numerical terms, it is bigger than any political party, trade union, or the rank and file of the Nigerian Army. So favorable have been the demographic changes in the post-civil war period that respectable projections rate Christianity as the faith with the greatest following in Nigeria”.

Another expert, Philip Jenkins writing on the topic, The Next Christendom, states that,

“the center of gravity of Christianity has shifted from the west to Africa and the east. He further predicted that soon African Christianity will influence Western Christianity. Writing much earlier, Walls (cited in Pobee 1976) presaged that :What happens in

African churches in the next generation will determine the whole shape of the church history for centuries to come”

Though reference is made to Africa in the above two quotations, Mbachirin (2006), notes that,

“The Religious climate in Nigeria is equally vivacious. Nigeria is the most populous country in Africa and in most cases the story of Nigeria is the story of Africa”.

The church in Nigeria has not just grown numerically, the level of participation in the live and activities of the church is commensurately quite high too. From experience most Nigerians can attest to this from the millions that attend places of worship for normal Sunday services, mid week services, all night prayer meetings, retreats and special conference programs. External empirical validation of the level of involvement of Nigerian Christian is provided by the World Survey of Values, Global ranking of the levels of Church Attendance. The survey indicates that Nigerian Christians with about 89 percent rate of attendance are the number one in the whole world (see table 6). The next country the Republic of Ireland is 5 percentage point lower while the third country, Philippines is 21 percent less.

From the foregoing, we know that the number of Christians in Nigeria has been growing at a phenomenal rate, we also have empirical evidence that the people are actually going to church and not just answering Christians without active involvement. The bad news is that while the numerical increase in the number of Christians in Nigeria is self evident, and church attendance is at an all time high, it is however, unfortunate that there is no significant commensurate impact on the level of virtue and integrity in the Nigerian society. As shown in table 3, Nigeria has consistently ranked as one of the most perceived corrupt countries on earth. This has given rise to a befuddling paradox, namely; how can a people that profess so much faith and religiosity be regarded as the most corrupt and crooked people on the face of the earth? Table 6, presents vividly this confounding paradox. From table six, we can see that Nigeria ranks as the country with the highest level of church attendance on one hand and also the country perceived as the most corrupt country over the same period covered by the first survey. The juxtaposition of apparent spirituality and grotesque infamy has become a blighting hall-mark of the rise

of Nigerian Christianity. This calls for an immediate, concerted, sustained and unrelenting attention from the Nigerian church. To ignore this reality and continue with our hollow rituals is to become complicit in this insane perfidy.

See table on annex.

In order to begin to attempt to understand how this paradox of Nigerian spirituality is possible, at this juncture, I will give a few illustrative stories to highlight the puzzle that has become the state of Christianity in Nigeria. Story number one. A few years ago, a friend who is the President of a Christian ministry narrated a story to me of how someone stole his ministry equipment. He told me that he later got to know the person who perpetuated the act. In my amazement, I asked, “*why did he steal the equipment*”? His answer was short and straight to the point, he told me that the man stole the equipment to start his own Christian ministry.

The next illustrative story is even more bizarre. The main actor in this story Nelson, is an ex soldier of the Nigerian Army. He was sacked from the Army in 2002, according to him “*after he and four others, who were on duty on a highway in Kaduna, stopped a driver and discovered N350,000 in the boot of his car*”. They forcefully collected the money. But, “*we didn’t know that the man knows our commandant. He reported us and gave the commandant our patrol van registration number. We were all dismissed and the money collected from us.*” Following this setback, he quickly changed profession. In his new career, himself and the members of his working team will always pray fervently and worship devotedly before they get to work. Nothing out of the ordinary, most work places in Nigeria do the same these days any way. I have omitted to tell you what he new career was. His new career was armed robbery. On May 28, 2006, himself and six of his team members were apprehended by the police in Lagos. Mr. Nelson and all his acolytes “*claimed to be staunch Christians*”, and that their greatest undoing that day was that the only shared the grace. According to the team, they had always kept the Sabbath day holy. They said that they never missed church services and as a rule, they had always resisted the temptation to rob on holy days.

“If we are going for operation, ... We start off with prayers and gospel songs. We would sing from 7Up to Onipanu.. . We ask God to forgive us. We would tell Him that the job was just for a short time. We would tell Him to help those we were about to rob that He should provide hundred folds for them. We would also ask Him to make our work to be successful.”⁷

According to another member of the team, Michael,:

“ That Sunday’s work was an emergency one. We didn’t pray on that day. It was because we didn’t pray that we were arrested. We hardly work on Sundays. We like keeping it holy. Because we were in a hurry, we didn’t sing praises, worship songs nor prayed. We only shared the grace.”

One cannot help but wonder, what kind of church these gang members were staunch members of? May be, the church of the man who stole the equipment to begin his ministry. May God save us from prayer warrior armed robbers.

The illustrative stories anecdotal as they may be, conveys some portrait of some of the characters that adorn the Nigerian church landscape. Some questions become pertinent at this juncture. Has this always been the nature of Christianity in Nigeria? How did we get to sorry state where many professing Christians are far more dangerous than unchurched heathens? More importantly, is there any thing that can be done to change this picture?.

With regard to the first question, Marshall (1995) writing about a significant component of the Nigerian church, notes that in the 1970s Pentecostals in Nigeria were characterized by *“radical anti-materialism, extremely purist personal ethics, and a withdrawal not only from dominant forms of popular culture, but an attempt to achieve both institutional and moral autonomy from the state According to her, a change in attitude took place when the movement expanded to include leading businessmen, professionals, military men, and politicians”*

It is perceived that the shift in emphasis from the celestial to the terrestrial, from the heavenly to the worldly, shares a major blame for the inability to distinguish between Christians and non Christian in Nigeria in terms of character and upright living. Other factors like poverty, breakdown of traditional values also readily come to mind as contributory causative factors.

That Nigeria is a country with broken foundations is clear. The question posed by Psalm 11:3 is most apt “If the foundations be destroyed, what can the righteous do?” Is there anything that the Church in Nigeria can do to bring about a rebirth of the Nigerian Nation

or is the battle lost already? No doubt the task of getting Nigeria on the right pathway is a daunting one. CAN, mindful of the necessity and enormity of the task at hand, wrote in the preamble to her first constitution as follows:

“The autonomous Churches in the service of Nigeria, MINDFUL of the challenge to the churches of the need for overall development in the country on the spiritual, moral, social, political and economic levels; DETERMINED that the Church in the nation should increase rather than decrease the opportunities to play a diaconal and prophetic role for the development of the people; CONVINCED that, without prejudice to the autonomy and freedom of action of any fully constituted church group, only a massive joint church approach to national development issues can enable the church to make a worthy contribution to the improvement of the quality of life among the people in the period that lies ahead.” (Mbachirin 2006 P.191).

From inception, CAN recognized that the problem of engaging the problems that retard both the Church and the Nation demands determined, persistent and concerted efforts by the whole Church. In practice however, it has been very difficult for CAN to respond effectively to the problems that stunt our national progress. Key to the impotence of CAN is the reluctance of the churches to take part in any meaningful activities that are not organized either by the specific church or churches within their parochial network. In fact, many churches were reluctant to join CAN until as Dr. John Orkar put it *“when Muslims started burning their churches that churches saw the need to join CAN”*.⁸

CAN as an organization is so poor and weak that it is powerless to respond to the challenges. For instance, CAN has no functional website, it lacks office space, is grossly understaffed. Writing on this, Mbachirin (2006), observes that:

“CAN has faced and continues to face numerous problems because of this harsh financial situation. In fact, CAN stands the possibility of collapsing anytime that CSN and CCN decide to withdraw their support. Because of this meager income, CAN had only one full time staff for a long time. Until CAN’s secretariat was moved to Abuja, there was only one clerk who worked at the office given by CSN who did all the office work. CAN went without a fulltime general secretary for over five years. The first full time general secretary had no salary but depended on allowances and the second general secretary was paid a meager salary with few allowance. For other things, CAN depended on voluntary services. The poor financial situation is responsible for the present state of CAN’s national secretariat. Lack of fulltime office staff and permanent office space has affected record-keeping and, consequently, follow-up on important matters. Presently, there is nothing to show that this is a national secretariat of a big association. There are only three staff there now and they are new. There are no documents or even minutes. In fact, there is no space for such things.”

Given that the no single denomination no matter how big is sufficient to tackle this problems it is imperative that the member bodies of CAN should show more seriousness in their commitment.

Secondly, there is the need for the Church in Nigeria to appreciate the urgency of tackling the problem of our national decay. Many churches and denominations have continued with an attitude of business as usual. Till date there is no known and generally accepted Master Plan of Action by the Nigerian Church to address.

Thirdly, the Nigerian Church should take humanitarian and social justice issues more seriously. The debate over what the appropriate role of the church should be with regard to humanitarian and social justice issues have raged over the ages. While some believe that the role of the church is spiritual and should be limited to that, some others believe that the church needs to be involved in all manner of causes. As with most issues, the balance lies in the middle. That the church has the role to provide for the physical needs of at the very least its members was made clear both in the gospels and in the Acts of the Apostles. We all remember the account of the feeding of the five and seven thousands. The disciples favoured sending the hungry crowd back to their homes in that condition, the Lord Jesus said, "*Give them something to eat*" (Matthew 14:16).

In the Acts of the Apostles we see the importance the Apostles placed on the selection of the seven deacons whose primary responsibility was to ensure that every member of the church got fed. Even in the Old Testament, the scriptures went to great extent to ensure that those who worship God did not go hungry. Often times we forget that the oft quoted Malachi 3:10 about tithing, gave as the main reason, .."that there might be bread in my house". Bread for both the ministers, widows, orphans, the hungry and the lay people who love the house of the Lord. For too long the church has neglected this vital ministry. For many in the church all that is needed to win the lost and retain them is the anointing. The scripture teaches otherwise though. For no one can be as anointed as the Lord Jesus Christ who had the fullness of the God-Head dwelling in him bodily. Yet we find that there was a time in the earthly ministry of Jesus when he turned to a group of people and told them that "*I know why you are following, it was not because of the miracle but*

because of the bread you ate". If notwithstanding the miracles of Jesus he could not reach some people except with food, there are many people we cannot reach except they are assured of getting some good food to eat when they attend church service.

The point is that the church actually has some responsibility for feeding the members. This responsibility is the more pressing in a country such as Nigeria where over 60 percent of the population lived below the poverty line; where the rate of unemployment is so high. The acceptance of this responsibility should enrich and not impoverish the church, for it will challenge the church and her leadership to embrace practical ways of creating wealth and providing jobs for her members first and foremost and then to others for the scripture counsels that we should do good to especially those who are of the household of faith.

5.0 THE NIGERIAN STATE AND NATIONAL REBIRTH

Nigeria as of today, has 36 states and about 774 local government areas. The system of government is federal with three branches of government, namely: the executive, the legislature and the judiciary. The executive has the responsibility for implementing policies, safeguarding lives and property. The legislature has the duty of making laws, approving the budgets, approving key executive appointments and exercising oversight over certain actions of the executive. The judiciary interprets the laws and adjudicates in disputes between individuals and other entities including the government. At the federal level, the Nigerian legislature is bicameral, meaning that it has two chambers. The upper chamber is the Senate with 109 members while the lower chamber is the House of Representatives with 360 members.

Of the three institutions covered by this paper, the government has the most direct responsibility for implementing policies that will impact on the lives of Nigerians. The government is the only institution that has the means and power of coercion to require and enforce compliance with the laws of the land. Little wonder discussions about the dismal state of things in Nigeria is most commonly blamed on the government. Nigeria

has not been fortunate to have dedicated, visionary and honest leaders to actualize the yearnings of the teeming populace.

Table 2 shows that agencies of the Nigerian state whether at the executive, legislative and the judicial are regarded as the most corrupt institutions in Nigeria. Looting of the public treasury, electoral fraud, judicial corruption, murder of political opponents, abuse of power and all other kinds of heinous vices are the staple of many of those who occupy positions of leadership in government both at the local, state and federal levels. The failures of successive Nigerian leaders to do what is right is primarily responsible and lead by good examples have contributed to no small measure in bring about our under development. It is common knowledge that resources meant to provide needed goods and service for the welfare of the citizenry are often times stolen by governmental leaders and cornered into private funds. Respectable estimates suggest that over \$400 billion accruing to Nigeria have been stolen by those who are supposed to use the funds for the common good.

During this period of transition to a new regime, though the election that brought this regime in office is been considered flawed both domestically and internationally, a new opportunity is afforded to all those who now find themselves occupying positions of trust to resolve to work for the common good. In this regard, the Federal government should take urgent steps towards the reform of the Police force and other law enforcement agencies. There should be an acceleration of efforts aimed at improving the basic infrastructure of the country. The provisions of House Bill 285 (A Bill for an Act to provide for the Establishment of Build-Operate-Transfer) providing the enabling framework to allow investors to invest in our national infrastructural assets such as roads, railways, and so on should be supported in tangible ways. For example some portions of our burgeoning external reserves can be put in escrow to reassure potential foreign investor that in the event of the expropriation of their invested assets, there can have recourse to a fund set aside for compensation. The legislature should work in tandem with the executive arm to grant full autonomy to the agencies of government that are charged with enforcing accountability. Offices such as the Auditor General of the

Federation, the Economic and Financial Crimes Commissions, Independent Corrupt Practices Commission, the Code of Conduct Bureau should be fully independent entities free to do their jobs without undue meddling and interference from any one no matter how highly placed. The current revenue allocation formula should be revisited. A situation where local, state and federal governments are perennially dependent on monthly allocations of oil revenue is mindless. There is an urgent need to move away from this practice. Our near total dependency on oil and the attendant agitations from the oil producing areas can be minimized if a new arrangement is put in place that will compel states, local government areas and the federal government to aggressively diversify the revenue base. To this end a graduated declining slide is proposed. The government can come up with a plan that initially allocates more funds to the non oil producing areas for a short period of time for the development of alternative industries and sources of revenue over time the allocations of revenues from oil to such non producing states should decline in hope that they have deployed the extra allocations during the boom years to create other revenue streams. This will compel all the levels of government to explore other avenues for revenue generation, which in turn will expand the base of the economy, generate employment and reduce the level of poverty.

CONCLUSION

Nigeria is in urgent need of rebirth. The three institutions studied in this paper have intertwining roles in this process. The Church by inculcating the right values in her members can influence what they do in their professional and vocational lives. If this should fail, the Accounting profession provides a mechanism to hold people accountable, such that those who manage resources in a fiduciary capacity do not easily abuse that trust without detection. Finally, the government creates the enabling laws to sanction those who violate the trust reposed in them by misappropriating resources committed to their care. If each of these three institutions will play their roles well the level of corruption and indiscipline in the national life of Nigeria is bound to decrease. This will have remarkable salutary effects on virtually every aspect of Nigerian development. Thank you for listening.

END NOTES

¹ The News, December 19, 2006, "Essay: Nigeria in 2036, p.1

² A Communique Issued by the Christian Association of Nigeria (CAN) at the end of its 6th National Assembly held at Abuja on 11-13 November, 2003.

³ Transparency International, National Integrity Survey (2004, p. 13)

⁴(Presidential Address by Anthony Olubunmi Okogie at the Third Assembly Held at St. Andrew's Anglican Church, Port Harcourt, November 1991.

⁵ 1999 Constitution of the Federal Republic of Nigeria, Section 85.

⁶ Transparency International, National Integrity System, Nigeria, 2004, p.32.

⁷ The Sun Newspapers, Thursday, June 15, 2006, HOLY ROBBERS..Pray and sing hymns before taking off for operation

⁸ (Interview, June 16, 2005, cited in Mbachirin 2006, page 204