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## THE USE OF RESPONSIBILITY ACCOUNTING IN TEXTILE INDUSTRIES IN NIGERIA: NIGERIA T-SHIRT FACTORY

**Аннотация:** В этом исследовании исследуется применение учета ответственности в текстильной промышленности Нигерии с особым акцентом на динамику работы фабрики футболок в Нигерии. Посредством анализа пяти ключевых компонентов исследование выявляет закономерности в распределении ответственности и подотчетности, подчеркивая распространенность иерархических структур. Эталон для измерения эффективности в первую очередь основан на чистом доходе, демонстрирующем синтез традиционных и современных методологий. Заслуживает внимания акцент на количественных методах оценки эффективности, с особым акцентом на такие показатели, как отчеты о результатах деятельности, бюджеты и отчеты о доходах. Это исследование дает ценную информацию о тонкостях внедрения учета ответственности в текстильной отрасли Нигерии, подчеркивая стратегическое сочетание традиционных и современных стратегий оценки эффективности.

**Abstract:** This research investigates the application of responsibility accounting within Nigeria's textile industry, with a specific focus on the operational dynamics of the Nigeria T-shirt Factory. Through an analysis of five key components, the study reveals patterns in assigning responsibility and accountability, highlighting the prevalence of hierarchical structures. The benchmark for performance measurement primarily centers around net income, showcasing a synthesis of traditional and modern methodologies. Noteworthy is the emphasis on quantitative techniques for performance evaluation, with a particular focus on metrics such as performance reports, budgets, and income statements. This study provides valuable insights into the nuanced implementation of responsibility accounting in the Nigerian textile landscape, underscoring a strategic blend of conventional and contemporary performance assessment strategies.

**Ключевые слова:** бухгалтерский учет, Нигерия, текстиль, фабрика футболок.

**Keywords:** accounting, Nigeria, textile, T-shirt Factory.

### INTRODUCTION

In many associations, an exhibition assessment is commonly done inside the system of obligation bookkeeping. Demski characterizes obligation bookkeeping as a plan in which the actions by which every supervisor's exhibition will be assessed are recognized. In a perfect world, these exhibition estimates will consider a chief responsible for his duty community's exercises and assets remembering any effect for other obligation habitats.

Responsibility accounting weights on correspondence of data all in all and bookkeeping data specifically to different decisional focuses. It includes the decisions of execution estimates that can spur firm individuals to make moves the firm longings. To be viable, associations should guarantee



that allotment of choice rights and utilization of proper execution measures be intended to expand firm benefits given the specific information accessible to individuals from the association. Measures to assess administrative execution ought to reflect choice rights portions inside the organization.

The purpose of this work is to describe the responsibility accounting system in companies' division by studying the textile industries in Nigeria through 5 components assigning responsibility, establishing performance measures or benchmarks, evaluating performance, assigning rewards and responsibility Centre. It also focuses on the satisfaction level of responsibility accounting system practiced in Nigerian textile industries.

So, in this work the following information is presented: the responsibilities accounting in Textile industry in Nigeria and problems and solutions in the application of responsibility accounting. In conclusion the mains results will be summarized, and recommendations will be provided on the construction of future work on the subject under study.

## 2. LITERATURE REVIEW

The responsibility accounting is considered as a significant estimation apparatus means to confirm textile industries operations and activities in regards to what it is gotten ready for, and this requires looking at the genuine exhibition in each segment or division with what it is anticipated and decides the deviation and break down them, knows their causes and who are liable for, take the fundamental rectification strategies which accomplish the control's prerequisites and the assessment of the workers' presentation and helps textile industries in accomplishing its various objectives.

The case of the investigation of FF Adegbe entitled by " Application of responsibility accounting " expected to investigate the degree to which seven essential responsibility accounting highlights are carried out in Nigeria modern Shareholding Companies, and the impact of executing each element on the organization's productivity and operational effectiveness. The investigation finished up the Nigeria shareholding organizations' obligation to execute the highlights of the duty bookkeeping, and the examination likewise showed that there is a critical relationship of the responsibility accounting and the organization's benefit and operational productivity [1].

At that point in a connected report by Saeid, Zabihollah, and Zahra, 2015 on Responsibility accounting of Banks we analyze the improvement of Responsibility accounting by both looking into the advancement of the theoretical structure and models of Responsibility accounting and examining responsibility accounting and auditing. We reason that both business and scholarly networks worldwide should focus more on responsibility accounting and its parts of monetary, social, and ecological execution. Business associations overall are simply beginning to perceive the significance of value as it identifies with responsibility accounting and the connection among productivity and social conduct. Legitimizations for responsibility accounting are satisfying good commitments, keeping a decent standing, guaranteeing supportability and authorizing to work, and making shared incentive for every corporate partner [2]

## 3. Exploring Responsibility Accounting Practices in Nigeria's Textile Sector: A Case Study of the Nigeria T-shirt Factory

To apply responsibility accounting system Nigeria T-shirt Factory has been reviewed. For examination responsibility accounting practice practice, responsibility accounting practice framework incorporates responsibility centre measures notwithstanding four components of responsibility accounting model. Coming up next is the examination discoveries and understandings around five components of responsibility accounting system of textile:

### 1. Assignment of Responsibility and Accountability

We found five component of responsibility accounting system and grouped them in table 1. shows that the textile industry units (80%) allot responsibility and accountability on hierarchical unit or office. Group is in second position. Individual process and perticular process or operations occupy 3rd and 4rth position



Table 1

Bases	percentage	rank
Organizational unit or department	80%	1
Group	35%	2
Any particular process or operation	3%	3
Individual person	0,4%	4

Source: field study

## 2. Benchmark for Performance Measurement

Benefit or net income is the most regular rules for material industry as benchmark for performance measurement (table 2). It is the most customary technique. At that point revenue and operating efficiency estimations are being utilized which are present day techniques. So, we can reason that, Nigeria T-shirt Factory is utilizing both conventional and current strategies at the same time.

Table 2

Benchmarks	percentage	Rank
Profit or net income	90%	1
Revenue	50%	2
Operating efficiency	32%	3
Quality improvement	25%	4
Cost control reduction	20%	5
Efficient utilization of invested resources	10%	6
Contribution margin	4%	7

Source: field study

## 3. Performance Measurement Technique

Assessment of the exhibition relies upon the benchmark for performance measurement. textile organizations utilize just quantitative procedures. Quantitative methods are generally regular for, Nigeria T-shirt Factory (table 3). Among the quantitative procedures execution report, budget and income statement possess more rate for evaluating performance.

Table 3

Techniques	Percentage	Rank
Performance report	70%	1
Income statement	40%	2
Budget	35%	3
Return on assets	23%	4
Ratio analysis	20%	5

Source: field study

## 4. Reward System

In the event that the presentation is in good level, the appointed individual, bunch or authoritative office is compensated. The reward system can differ from association. Table 4 represent that among textile organizations, Nigeria T-shirt Factory is the most ordinarily utilized reward systems. About 73% textile industries are utilizing increase salary criterion for responsible individual, gathering or division. Appreciation letter and gain sharing are more uncommon reward system in textile sector. The reward system is presented as follow (table 4)



Table 4

Reward system	percentage	Rank
Bonus	81%	1
Promotion	79%	2
Increase salary	70%	3
Profit sharing	42%	4
Appreciation letter	0%	5
Gain sharing	0%	6

Source: field study

#### 5. Responsibility Centre

In spite of the fact that responsibility is appointed on distinct individual, bunch, hierarchical unit or division premise, they are essentially liable for protecting cost, revenue, profit, investment or contribution margin of their separate units. Investment centre is most familiar practice for textile industry (table 5). Then second and third preference come on profit centre and revenue centre.

Table 5

Type of Centre	percentage	Rank
Investment Centre	80%	1
Profit Centre	32%	2
Revenue	20%	3
Cost Centre	15%	4
Contribution margin	6%	5

Source: field study

#### 4. Problems and solutions in the application of responsibility accounting

Some of the problem we can meet in the application of responsibility accounting are the following:

- lack of great bookkeepers: as of now, the textile companies that have received the responsibility accounting system utilize the "monorail framework" responsibility accounting system. A bunch of bookkeeping books is set up in "monorail framework" for brought together bookkeeping, and the contrast between the two can be changed by specific techniques. Such a framework expands the trouble and responsibility of bookkeepers. As of now, albeit a few undertakings have done computerization, however just in the essential phase of assistant bookkeeping, hardly any ventures use PC to anticipate, control, break down and other administration exercises. Thusly, the prevalence of responsibility accounting is troublesome over play, and the use of responsibility accounting in endeavors is confined.

- unreasonable technique for application: in the utilization of the responsibility accounting system, the endeavor has not joined the real circumstance of the undertaking, indiscriminately alluding to the application technique for the western venture responsibility accounting system, which makes the responsibility accounting incapable to assume its due part in the cutting-edge venture framework.

- flawed responsibility focusing on system: distinctive responsibility centers are diverse in nature and can't be estimated by concurred execution correlations. In the event that we indiscriminately receive the brought together obligation target assurance instrument, it will unavoidably have benefits to some mindful units and out of line to some duty units, which will antagonistically influence the work excitement of representatives.



In order to improve the limitations of responsibility accounting some recommendations are made according to our study about Nigeria T-shirt Factory. The following are some recommendations and explanations:

- the development of high-quality: accounting talents: fortify the in-administration preparing for the inside work force of the textile company, bring the preparation of responsibility accounting and the computerization of bookkeeping into the bookkeeping staff instruction framework, and train the compound abilities who meet the prerequisites of the advanced endeavors in dominating the utilization of responsibility accounting and bookkeeping computerization [3].

- establishment of scientific application strategy: during the time spent advocating the responsibility accounting framework, we ought not aimlessly seek after the speed and disregard the quality and work really hard in solidifying the advancement work. Since the industrial facility framework is appropriate and doesn't matter the western example unbendingly, the firm ought to continue from the truth and amazing its own responsibility accounting system [3].

- perfection of obligation accounting system: the textile company ought to form the brought together activity and the executives focus of the textile force endeavor, and afterward decay the complete objective into the objective of every duty community. At that point every obligation unit explicit duty assurance as indicated by the obligation to give comparing power. At last, the foundation of a brought together responsibility framework, and pay connected. As per distinctive dependable units and assessment objects, diverse execution examination techniques ought to be given, and the comparing bookkeeping and motivating force strategies ought to be embraced to stimulate the energy of each mindful unit and to improve the generally speaking monetary advantage of the endeavor.

## CONCLUSION

The thought behind responsibility accounting is that every chief's exhibition ought to be judge by how well the person manages those things under their control. This concept is infrequently, if at any point, applied effective practically speaking on the grounds that in present day associations, among the divisions, between relations and between offices are for the most part noticed. So, it turns out to be practically difficult to separate obligation habitats by obvious layouts. Here, we attempted to apply the controllability idea produce responsibility reports where each layer of the board is considered liable for all subordinate management layers. This examination underlines the meaning of the critical factors that ought to be considered to have the fulfillment in the act of responsibility accounting systems. Finally, if all textile industries follow present day reason for each of the five components what we considered for study, their fulfillment level of responsibility accounting system will be higher in light of the fact that all components of responsibility accounting system are decidedly correlated.

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